



FISCAL YEAR 2017 - 2018

ADOPTED BUDGET



HUGHSON, CA



FISCAL YEAR 2017–2018

ADOPTED BUDGET

ADOPTED ON SEPTEMBER 25, 2017

CITY RESOLUTION 2017-39

HUGHSON, CA

CITY OF HUGHSON

CITY COUNCIL



EXECUTIVE STAFF

Raul Mendez, City Manager

Shannon Esenwein, Director of Finance and Administrative Service

Jaylen French, Community Development Director

Larry Seymour, Chief of Police (Stanislaus County Sheriff's Department)

Daniel J. Schroeder, City Attorney

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Susana Diaz, Management Analyst/Deputy City Clerk

Lisa Whiteside, Finance Manager

Sam Rush, Public Work Superintendent

Jaime Velazquez, Utilities Superintendent

ACKNOWLEDGEMENT

The City of Hughson would like to thank and acknowledge Lei Sun, Management Intern, for his contribution in the preparation of the Fiscal Year 2017-18 Budget.



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MESSAGE FROM THE CITY MANAGER

December 1, 2017

Honorable Mayor and City Council:

This document represents the City of Hughson's Adopted Budget for Fiscal Year 2017-2018. The final spending plan demonstrates the continued strength of the organization and a deliberate cautious approach to ensure that the City remains fiscally sound while providing the highest level of public services possible within allocated resources.

In developing the Fiscal Year 2016-2017's spending plan, a zero-based budgeting approach was instituted to prepare a balanced budget where estimated revenue exceeded anticipated expenditures. Zero-based budgeting is a method in which all expenses must be justified, and this was the foundation for the plan that was prepared for Fiscal Year 2017-2018.

This final budget projects Total Fund revenue of \$18,658,624 and Total Fund expenditures of \$18,402,443 resulting in an anticipated positive contribution to fund balance of \$256,181 at year-end. In the General Fund, revenue of \$2,882,727 is expected to minimally exceed expenditures of \$2,878,600. This budget also maintains a healthy General Fund reserve level of at least 33% as required per City Council resolution.

INTRODUCTION TO THE BUDGET DOCUMENT:

The City's Fiscal Year 2017-2018 Adopted Budget document is divided into the following sections: 1) Background, 2) Budget Process and Format, 3) Revenue, 4) Expenditures, and 5) Budget Detail.

FISCAL YEAR 2017-2018 FINAL BUDGET SUMMARY:

GENERAL FUND: The General Fund is the fund used for general government purposes. Examples of uses include but are not limited to Animal Control, Police Services, Parks and Recreation, Planning, Engineering, Finance, Public Facilities and Administration. There are many sources of revenue supporting the General Fund. The most significant sources are property tax, sales tax, and motor vehicle fees.

The City of Hughson instituted significant measures in prior years to reduce salary and benefit costs. The City currently has 16 full-time allocated positions and relies on part time/temporary positions to assist in critical areas. This is down from 29 full time positions a few years ago. Despite ongoing fiscal challenges, the City has been able to maintain adequate levels of City services. This has been accomplished by restoring critical positions strategically and creative staffing changes that have built depth and strength within the organization to be better positioned to address future needs.

Examples include the recent transition from a part-time Finance Director position to a full-time position and the restructuring of the Public Works Department into two separate divisions (Streets/Parks/Community Centers and Utilities) which included the necessary associated mid-level management to support this new structure. Last year, the transition of a part-time Office Assistant position (deletion) to a full-time Office Assistant position (addition) was also implemented along with an increase in hours for the part-time Code Enforcement position to better address the City's focus in this area. In the current year, the transi-

tion of a vacant full-time Accounting Technician position (deletion) to a full-time Planning and Building Assistant position. To accomplish this with minimal impact to the funding resources, the salary for the new position was adjusted slightly after a meet and confer session with labor. This change is expected to better align resources within the Community Development Department to handle anticipated activity in this area moving forward while maintaining adequate staffing level in the Finance/Administrative Services Department that will be better supported by the new financial management system currently in implementation.

SPECIAL REVENUE FUNDS: Special revenue funds consist of those designated for a particular purpose traditionally established by the Federal, State government or City Council. An example includes the gas tax that is used for streets and roads. A subset of the Special Revenue Fund is the Capital Projects Fund that is used for the acquisition and construction of major capital facilities. The Road construction on Hughson Avenue (at entrance to the high school), Tully Road (Santa Fe Road to Whitmore Avenue), Fox Road (Tully Road to Charles Street) and Whitmore Avenue (at Santa Fe Road) are examples of completed or scheduled improvements utilizing funding sources such as Active Transportation Program, Congestion Mitigation and Air Quality, Local Transportation and Community Development Block Grant funding. A new State funding source included in this fund is the Road Repair and Accountability Act of 2017 that provides resources for transportation purposes. Also, included in this fund is Measure L transportation funding approved by local voters in November 2016 through a 25-year retail transaction and use tax.

ENTERPRISE FUNDS: The primary enterprise funds for the City are the Sewer and Water funds. These funds receive their revenue through user fees that are collected from the residents receiving sewer and water service. As a small jurisdiction, with few service connections, the City is challenged by limited revenue generated through the rate structure to make necessary improvements to this infrastructure. As such, rates have been adjusted to appropriate

levels, in compliance with Proposition 218, to finance expensive, yet required, improvements to the City's sewer and water systems. The City has been successful in securing necessary funding for this purpose through State programs that provide grants or low-interest loans. For debt that is incurred for these infrastructure improvements, the City is required to demonstrate its ability to repay borrowed funds and as such rates have been adjusted accordingly when necessary.

The City completed the construction of its new Waste Water Treatment Facility (WWTF) in 2012. The project was necessary to provide adequate sewer capacity and to comply with applicable environmental regulations. In order to fund the construction of this project, the sewer rates were increased. These rate increases were approved several years ago in anticipation of the new wastewater treatment facility and were to be implemented over a multi-year period. The City continues to explore options to soften these rate increases to residents and other revenue generating strategies that will strengthen this fund. The reuse of surplus property along the WWTF is one such strategy and in the last year, the City Council approved long term agricultural leases with local reputable farmers for orchard development.

A key focus for the organization has also been the development of a sustainable long-term plan for the City's municipal water system that relies solely on groundwater sources. The City currently is operating under a Notice of Compliance from the California Department of Public Health (CDPH) for the delivery of drinking water to customers that meet the State's stringent quality requirements. The City's system, since 2006, has exceeded the arsenic maximum contaminant level (MCL) at times based on annual sampling. The City continues to work with the State Water Resource Control Board (formerly CDPH) to arrive at a corrective long-term solution. The City has also begun to explore other viable sources of water that will complement that already pulled from the local aquifer.

In January of 2014, the City of Hughson was notified that its application to the State of California Revolving Loan Fund to install new water

infrastructure and expand treatment to the City's water system was eligible for construction funding. New water rates were adopted by the City Council on July 8, 2015 in compliance with Proposition 218 as required by the State to access the financing. On April 10, 2017, the City Council provided authorization to execute the funding agreement with the State for Well 7 Replacement and Arsenic Treatment Project. The first phase of this project is expected to commence in the current fiscal year and the full project is expected to be completed in approximately 18 months.

City staff is also exploring grant funding through a State consolidation program that will provide incentive to the City to extend an out-of-boundary service connection private water systems just outside City limits. These improvements along with the further development of a non-potable water system to service all large turf areas within the City (parks, schools, etc.) are expected to address the water system challenges while mitigating the financial impact to residents. Additionally, the City will continue to work with the State to ensure existing water infrastructure systems adequately meet needs (maximum demand) as required and taking into account the installation of water meters and other conservation measures instituted.

New State groundwater management legislation and discussions at the local level, and compliance of current storm water management requirements, will also continue to be a focus for City staff for the upcoming year and moving forward. For the former, the Mayor has served in a lead capacity on the Board of Directors for the new West Turlock Subbasin Groundwater Sustainability Agency.

CITY VISIONING AND GOAL SETTING

On July 29, 2017, the City Council joined City staff, partners and residents in a public workshop to discuss the current City Vision Statement, adopted in April 2015, and provide examples of vision statements from large corporations and other municipalities.

"The City of Hughson is dedicated to enhancing the quality of life by recognizing our agricultural heritage and maintaining our small-town atmosphere. The City is also committed to providing a high level of public services, maintaining economic vitality and retaining the distinctiveness of our community."

The group discussed various approaches but generally agreed that a shorter, more concise statement was preferred and challenged City staff to draft a revised Vision Statement for consideration. City staff also facilitated a discussion on general City priorities at the public workshop. The City's current goal categories were also discussed, and staff recommended that these be repurposed into a set of "values" that would help shape the goals that would be drafted after a revised Vision Statement and new Mission Statement were adopted by the City Council as part of this effort.

The City Council's adopted goal categories are:

- *Land Use*
- *Economic Development*
- *Transportation*
- *Public Safety*
- *Public Services*
- *Public Facilities*
- *Connectivity/ Integration*
- *Revenue Generation*

City staff anticipates completing this effort in the current fiscal year that will set the strategic direction of the organization going forward.

GENERAL COMMENTS

The City of Hughson continues to make solid progress in areas of high focus. The organization is defined by its greatest resource—its employees. During my tenure, we have attracted high performing professionals to complement the seasoned staff already here with institutional knowledge and a strong pulse on community need. This blend has allowed the organization to prosper by refining and improving the method in which public services are provided.

City partnerships are as strong as ever with an emphasized philosophy of inclusiveness, collaboration, and engagement at all levels. For

the upcoming year, the organization will achieve great things in the form of delivering important projects many years in the making and pursuing new and exciting initiatives. Examples of the former include improvements to our water system, road infrastructure, and financial management system. Examples of the latter include exciting opportunities in the downtown and industrial area, advanced planning and development, and creative new partnerships.

I would like to thank you for your continued leadership and support. As a newly seated City Council, the transition for our organization has been a smooth one which is indicative of your professionalism and commitment. Your staff is poised to continue to do great things and I am inspired to lead this amazing organization and serve its residents the only way I know how—with passion and dedication.

Regards,

A handwritten signature in blue ink, appearing to read 'R. Mendez', with a stylized flourish at the end.

Raul L. Mendez
City Manager

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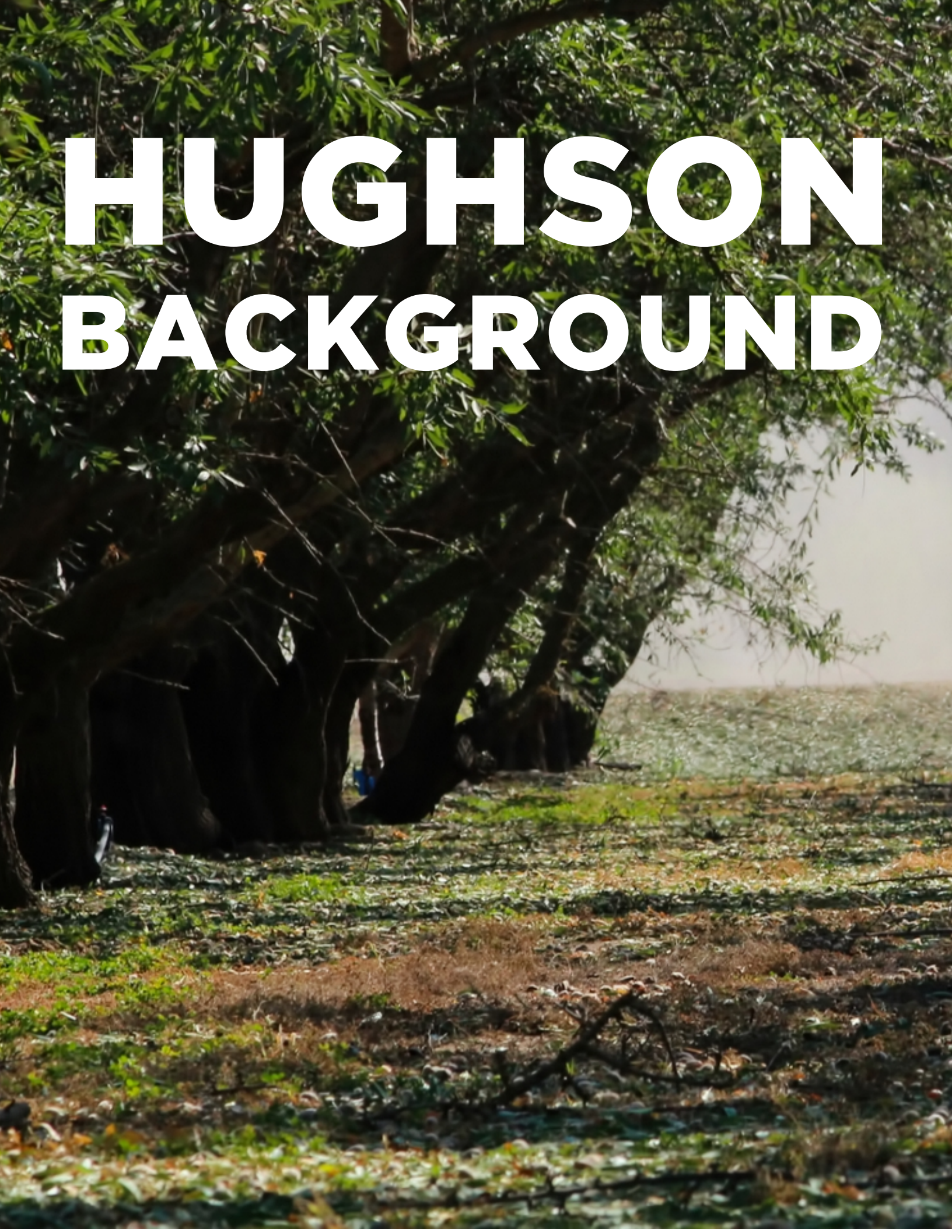
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HUGHSON BACKGROUND

THE COMMUNITY, THE CITY

The City of Hughson is a small but prospering agricultural community nestled in the heart of California's Central Valley. Although it is a growing community, the small hometown feel that longtime residents have always associated with the City is maintained.

Long before Hughson was a City, it was a vast prairie which was settled in 1851. Winter wheat was raised on the open rolling land and by the turn of the century irrigation was available. The rolling hills were flattened and the ability of irrigation enabled farmers to diversify their crops. Rail transportation allowed the area to prosper. Agriculture is still the primary business in Hughson.

The Township of Hughson was founded in 1907 on land purchased from Hiram Hughson, a local land owner. That same year the Gillette Hotel from Ceres was moved, by mule teams, to Main Street and was renamed

Hughson Hotel. The Hughson Hotel still stands today.

The volunteer Fire Department was the first to be established in Stanislaus County, on June 15, 1915. In 1972, Hughson was incorporated into a City under the Council - Manager form of government. In 2001, the City contracted with the Stanislaus County Sheriff Department for law enforcement services. The City of Hughson provides full services to the community.

Hughson is the smallest incorporated City in Stanislaus County, but has grown from a population of 3,259 in 1990 to 6,640 in 2010. Hughson is situated East of Ceres, North of Turlock, and Southeast of Modesto.



HUGHSON: STATISTICS

INCORPORATED: December 8, 1972

POPULATION: 7,331

ELEVATION: 122 feet

AREA: 1.65 square miles

ASSESSED PROPERTY TAX VALUE: \$510,846,665

WATER WELLS: 4 (1 of which is Nonpotable)

WATER USAGE: 270,101,000 Gallons (2016-17)

WASTE WATER TREATED: 190,000,000 Gallons (2016-17)

PARKS: 4 (2 owned by City, 2 owned by School)

FIRE PROTECTION: Hughson Fire Protection District

POLICE PROTECTION: Stanislaus County Sheriff's Department

BUILDING PERMITS ISSUED: (Includes all PME)

Table 1 Building Permits Issued, 2008-2016

YEAR	PERMITS ISSUED	VALUE OF WORK
2008	186	\$8,203,505
2009	153	\$5,298,593
2010	126	\$3,146,009
2011	195	\$8,326,739
2012	148	\$10,484,906
2013	253	\$16,519,498
2014	204	\$9,773,090
2015	145	\$5,532,541
2016	206	\$9,642,029

HUGHSON PARKS AND AMENITIES

LE BRIGHT FIELDS (8.5 ACRES)

Owned by the school district, leased and maintained by the City of Hughson

- Baseball fields (6)
- Dirt parking area
- Concession stand
- Perimeter fencing
- Automatic irrigation

ROLLAND STARN PARK (8.25 ACRES)

- Baseball field (1)
- Two paved parking areas
- Concession stand
- Perimeter fencing
- Automatic irrigation
- Bathrooms
- Play structure and playground equipment
- Covered & uncovered BBQ areas
- Cement walking path approx. 1/3 mile
- Park benches (7)
- Picnic benches (7)

FONTANA (0.9 ACRES)

Owned by Fontana Ranch subdivisions

- Automatic irrigation
- Fenced playground area
- Fenced horseshoe pits
- Covered & uncovered BBQ areas
- Cement walk path
- Park benches (10)
- Picnic benches (7)

HUGHSON SPORTS AND FITNESS COMPLEX (16 ACRES)

Owned by the school district

- Soccer fields (3)
- Softball field (planned)
- Large play space area
- Fitness courses (4)
- Donor's wall
- Veteran's flag pole area
- Tribute sidewalk
- Bleachers (planned)
- Dirt parking area
- Park benches



HUGHSON: POPULATION, 1983 – 2022

Table 2 Hughson Population, 1983-2022

Data Provided by CA Department of Finance

Year	Population	Difference	% of Change
1983	2930		
1984	2970	40	1.37%
1985	3020	50	1.68%
1986	3030	10	0.33%
1987	3060	30	0.99%
1988	3060	0	0.00%
1989	3110	50	1.63%
1990	3220	110	3.54%
1991	3336	116	3.60%
1992	3430	94	2.82%
1993	3536	106	3.09%
1994	3634	98	2.77%
1995	3684	50	1.38%
1996	3736	52	1.41%
1997	3795	59	1.58%
1998	3851	56	1.48%
1999	3903	52	1.35%
2000	3980	77	1.97%
2001	4145	165	4.15%
2002	4307	162	3.91%
2003	5029	722	16.76%
2004	5383	354	7.04%
2005	6091	708	13.15%
2006	6290	199	3.27%
2007	6285	-5	-0.08%
2008	6432	147	2.34%
2009	6512	80	1.24%
2010	6600	88	1.35%
2011	6696	96	1.45%
2012	6749	53	0.79%
2013	6833	84	1.24%
2014	6980	147	2.15%
2015	7056	76	1.09%
2016	7150	94	1.33%
2017	7331	181	2.53%
2018	7479	148	2.02%
2019	7630	151	2.02%
2020	7784	154	2.02%
2021	7942	157	2.02%
2022	8102	160	2.02%
ANNUAL AVERAGE RATE OF CHANGE			2.79%
ANNUAL AVERAGE RATE OF CHANGE w/o Outliers (2003 & 2005)			2.02%

(Based on average annual rate of growth)

(Based on average annual rate of growth)

(Based on average annual rate of growth)

(Based on average annual rate of growth)

(Based on average annual rate of growth)

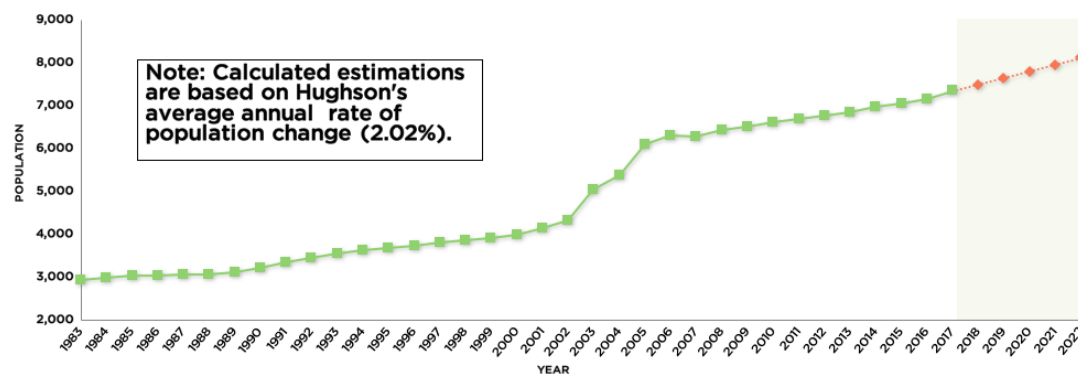


Figure 1 City of Hughson Population, 1983-2022

These Charts reflect the steady growth of Hughson's population. The last five years (2018 through 2022) are based on projected figures.

HUGHSON: ASSESSED VALUE, FY2002/03 TO FY2017/18

Table 3 City of Hughson Assessed Value, 2002/03 to 2017/18

TAX YEAR	ASSESSED VALUE	VAIRANCE FROM PRIOR YEAR	% CHANGE
2002/2003	\$ 153,272,658		
2003/2004	\$ 188,530,106	35,257,448	23.00%
2004/2005	\$ 236,186,339	47,656,233	25.28%
2005/2006	\$ 330,960,828	94,774,489	40.13%
2006/2007	\$ 388,944,627	57,983,799	17.52%
2007/2008	\$ 429,875,791	40,931,164	10.52%
2008/2009	\$ 385,323,806	(44,551,985)	-10.36%
2009/2010	\$ 355,222,310	(30,101,496)	-7.81%
2010/2011	\$ 337,096,063	(18,126,247)	-5.10%
2011/2012	\$ 310,515,340	(26,580,723)	-7.89%
2012/2013	\$ 315,215,956	4,700,616	1.51%
2013/2014	\$ 349,202,171	33,986,215	10.78%
2014/2015	\$ 420,566,402	71,364,231	20.44%
2015/2016	\$ 448,838,146	28,271,744	6.72%
2016/2017	\$ 474,770,390	25,932,244	5.78%
2017/2018	\$ 510,846,665	36,076,275	7.60%

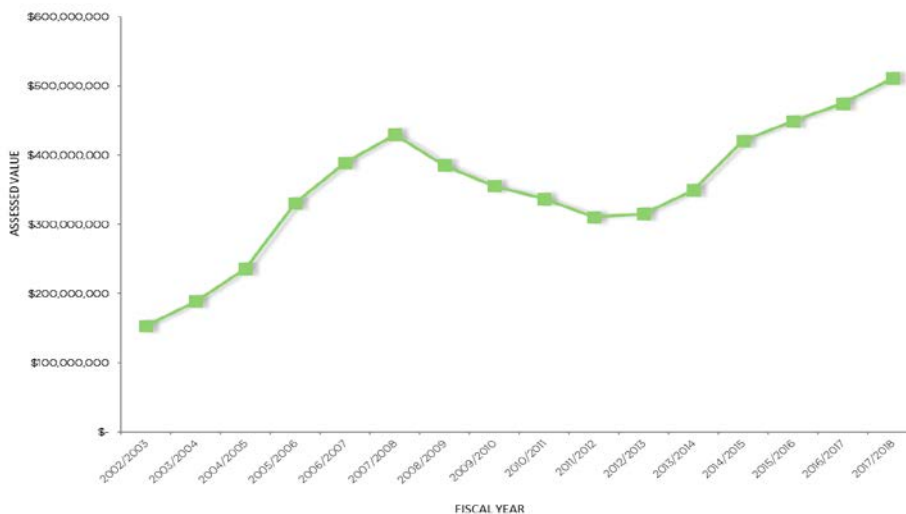


Figure 2 Hughson: Assessed Value, FY2002/03 to FY2017/18

HUGHSON: PER CAPITA PERSONAL INCOME, FY2000–2016

Table 4 Per Capita Personal Income, FY2000-2016

* no data available for 2016, Stanislaus County

YEAR	STANISLAUS COUNTY	CALIFORNIA	UNITED STATES
2000	\$24,044	\$33,095	\$30,585
2001	\$24,763	\$33,671	\$31,525
2002	\$25,418	\$33,901	\$31,789
2003	\$26,330	\$35,234	\$32,657
2004	\$28,165	\$37,551	\$34,280
2005	\$28,953	\$39,521	\$35,859
2006	\$29,781	\$42,334	\$38,130
2007	\$30,937	\$43,692	\$39,776
2008	\$31,344	\$44,162	\$41,052
2009	\$30,939	\$42,224	\$39,366
2010	\$31,918	\$43,317	\$40,275
2011	\$33,253	\$45,849	\$42,467
2012	\$34,377	\$48,369	\$44,263
2013	\$35,077	\$48,570	\$44,457
2014	\$37,352	\$51,134	\$46,469
2015	\$39,445	\$53,949	\$48,426
2016		\$55,987	\$49,255

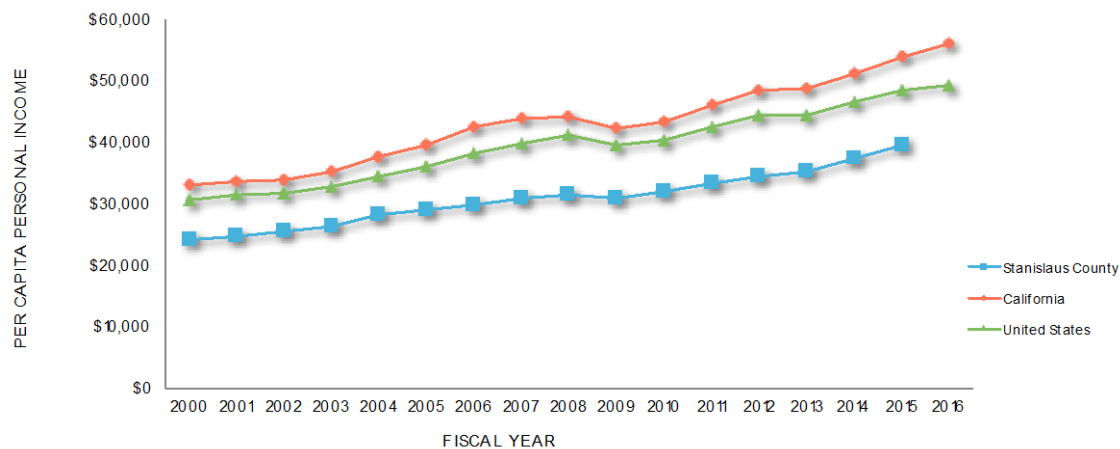


Figure 3 Per Capita Personal Income, FY2000-2016

Source: Economic Research: Federal Reserve

CITY OF HUGHSON MAP



Figure 4 City of Hughson Map

CITY OF HUGHSON: VISION AND GOALS

VISION STATEMENT

The City of Hughson is dedicated to enhancing the quality of life by recognizing our agricultural heritage and maintaining our small-town atmosphere. The City is also committed to providing a high level of public services, maintaining economic vitality and retaining the distinctiveness of our community.

CITY OF HUGHSON

STRENGTHS, WEAKNESSES, OPPORTUNITIES, AND THREATS ANALYSIS

Listed below are the Council's prior assessment of the City's Strengths, Weaknesses, Opportunities and Threats.

STRENGTHS:

- The people
- Small town feel
- Agriculturally based
- Quality of schools
- Proactive City staff
- Commitment to improve
- Ability to do focused development
- Volunteerism
- Location
- Local ambulance service

WEAKNESSES:

- Lack of employment
- Fear of growth
- Location
- Antiquated infrastructure
- Lack of a niche, lack of an identity
- Lack of revenue sources
- Railroad track (Neutral)
- Different mind sets of established and more recent residents
- Downtown condition - unattractiveness
- Lack a sense of marketing opportunities
- Lack of community cohesiveness (Sometimes contentious and divisive)
- Lack of open space for parks in underserved areas of the City

OPPORTUNITIES:

- To form and maintain partnerships (e.g. League of California Cities, the Mayor's Regional Growth Management Forum, the Turlock Ground Water Basin Association, Hughson Unified School District and Hughson Fire Protection District)
- The opportunity to establish our infrastructure standards
- To clarify community needs
- To provide incentives to businesses
- Communication/cultivate relations with Hughson Alliance and Schools for common vision and goals (JPA, share resources, corp. yard, etc.)
- To showcase local products
- Open land, unblocked boundaries, able to control development
- To establish urban boundaries
- To showcase Hughson Avenue
- To engage in proactive Planning

THREATS:

- Encroaching communities
- Outside influences:
- Regional, State, National Issues, Statutes and Demographic Trends
- Negative/positive perceptions of growth
- Economic leakage

CITY OF HUGHSON GOALS AND ACTION STATEMENTS

Listed below are the Council's original goals and action statements for each of eight priority areas.

LAND USE:

- Update, maintain and review General Plan annually as required by State law.
- The General Plan will be the primary public policy guiding land use decisions.
- The City will actively work with the Development Community and each Project Proponent to address issues of community; place and identify through the thoughtful placement of neighborhoods, open spaces, streets and land use in accordance with the Design Principals established within the adopted Design Expectations of the City

ECONOMIC DEVELOPMENT:

- The City will continue its partnership with the Stanislaus Alliance to expand the Enterprise Zone and provide employment opportunities and enhance the tax base by encouraging compatible industrial, commercial, office and retail facilities to locate or expand to Hughson.
- The City will promote expansion of other economic sectors which are compatible with agriculture.
- The City of Hughson supports the preservation of farming, food processing and agricultural business services and the ongoing research and analysis of the agriculture industry in order to sustain it as a major economic engine and source of employment.
- The City will work to establish a method for business attraction and business retention.
- The City will continue business incentives for businesses which promote community goals.

TRANSPORTATION:

- Recognize the need to address and incorporate a design for all modes of transportation.
- Encourage enhancement of an intra and inter City transit system.
- Access all available funds for the purpose of maintaining and improving existing streets and support the development of a self-help capability that will improve the City's ability to access State and Federal monies.
- Plan for future public parking in the downtown area to encourage business activity.
- Work with the County, StanCog and other appropriate agencies to address, on a regional basis, the development of solutions to local traffic issues.

PUBLIC SAFETY:

- The City of Hughson recognizes that future delivery of fire service needs immediate attention.
- The City of Hughson will continue to provide a high level of police service to the community. The City will review annually its officer per thousand ratios within the fiscal constraints to consider establishing appropriate service levels.
- The City of Hughson will make all efforts to comply with Homeland Security Rules and Requirements.

PUBLIC SERVICES:

- The use of technology will be encouraged to engage citizens more actively in public issues and to improve inter-agency communication.
- Support recreation activities to provide access for all residents.
- Review existing services & consider appropriate fees for providing these services.

- Monitor the use of community enhancement fees and use that money to bridge the gap between the new residential areas and the existing areas.
- City of Hughson will continue to provide safe drinking water.
- Continue to provide for adequate treatment of wastewater by compliance with Federal and State regulations and adopt an allocation policy to ensure that future capability is applied in a manner that is consistent with the General Plan.
- Continue to monitor staffing and training levels to ensure that quality public services are provided.
- Explore grant opportunities, develop a tracking methodology and provide regular reporting to the City Council.

PUBLIC FACILITIES:

- The City will develop a Facility Master Plan to provide adequate facilities to house staff, conduct operations and serve the public.
- Consider shared facilities, where appropriate, with other public and private entities.
- The City will develop a method to prioritize replacing existing infrastructure in accordance with the Master Plans adopted in accordance with the General Plan through the development and implementation of a Capital Improvement Plan.
- Consider including in future park developments, the inclusion of features that reflect our agricultural heritage.

CONNECTIVITY AND INTEGRATION:

- City of Hughson recognizes that it must work with other organizations, public and private, to ensure coordinated delivery of services.
- The City Council will review and establish a policy designed to monitor and possibly influence proposed State and Federal legislation.

REVENUE GENERATION, USE ALLOCATION:

- The City Council pledges to monitor all public funds to ensure appropriate expenditures.
- The City will maximize all potential revenue sources.
- The City Council annually, through the Budget process, shall establish a minimum general fund balance reserve to ensure the continued implementation of their goals and to ensure the continued delivery of public services.

CITY OF HUGHSON: ORGANIZATIONAL CHART, FY2017-18

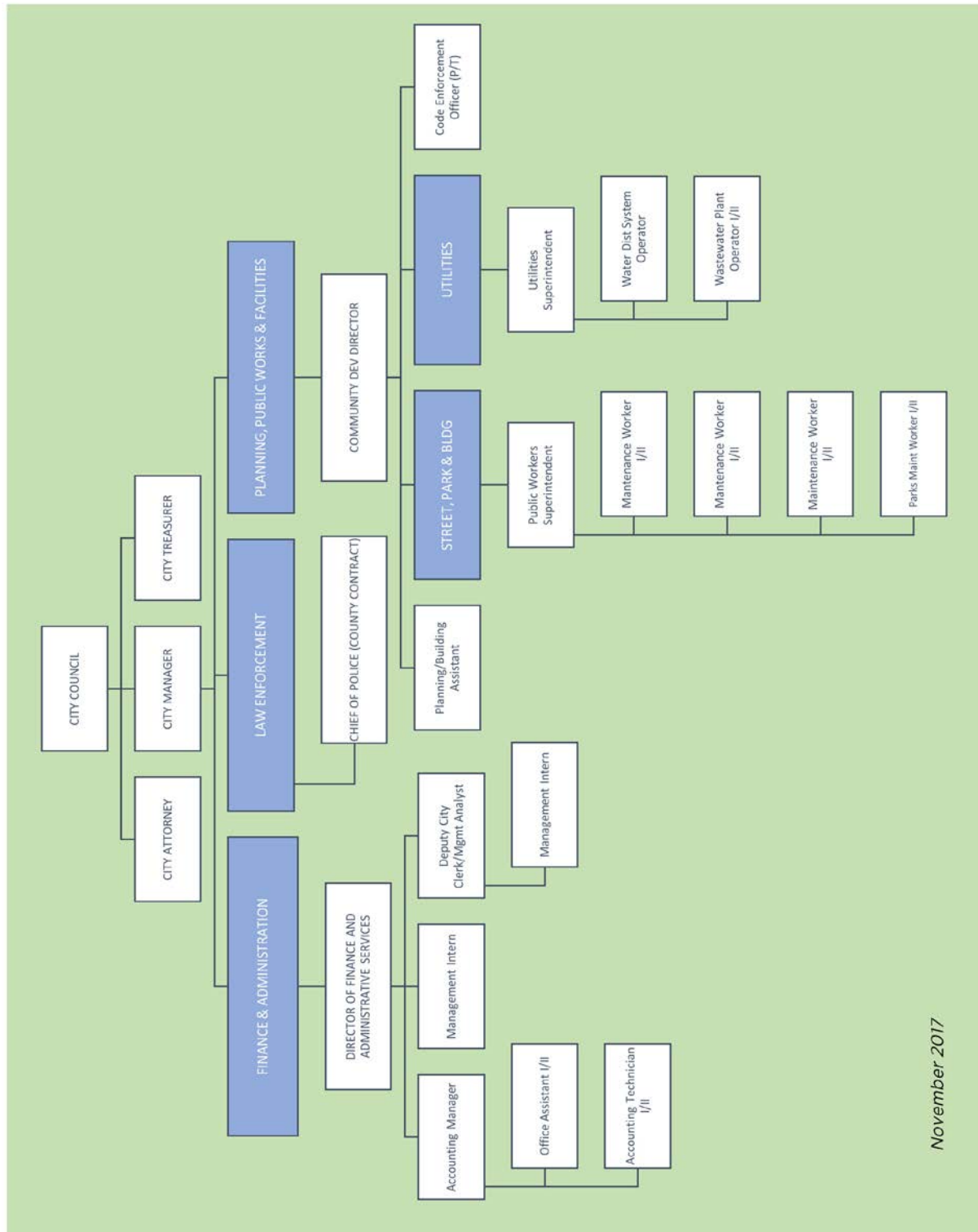
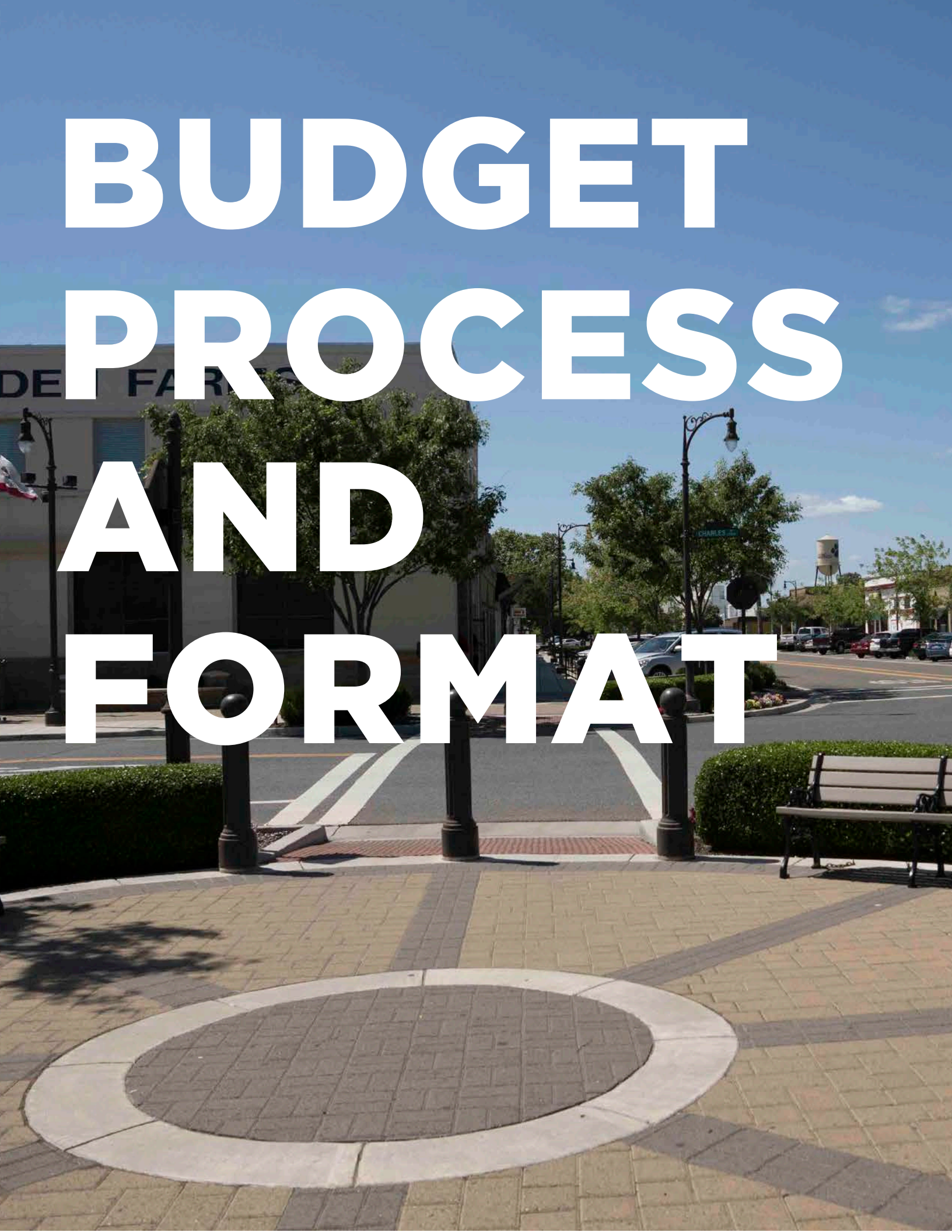


Figure 5 City of Hughson Organizational Chart, FY2017-18



BUDGET PROCESS AND FORMAT

BUDGET PROCESS

The primary purpose of this Budget document is to provide the City Council and other interested parties with an accurate picture of available resources, to set spending priorities and limits, and to legally authorize the appropriations and expenditures of City Funds. It is the means of setting public fiscal policy. It is also a source of financial and other information for Council, City staff and the public.

RESOURCES ALLOCATION

The Budget process is the process of resource allocation. It is a forum to:

1. Accumulate financial information for all services the City provides and present it in a consistent, easy-to-use format;
2. Analyze the merits of each service;
3. Set priorities as to which services the City can and cannot afford to provide;
4. Make decision about the level and cost of services that will be provided in the upcoming Fiscal Year.

This process is ongoing, and all of the information is brought together and viewed in its entirety, providing a complete picture of the future financial outlook for the City.

The Budget is a tool to identify the objectives and goals of an organization. As desired service levels are determined, these objectives become formalized. To evaluate its success, performance standards and measures need to be established. In times of limited funds, this process becomes even more important, more difficult and more complex. Councils no longer focus on the desirability of a particular service, but instead choose which services are to be funded, which has the greatest need.

The responsibility of the City Council in this process is to ensure that the needs of the residents are met to the greatest extent possible with the available resources. The Council's role is to set policies and provide guidance for the City's future. This part of the process occurs long before the Budget document is prepared. Staff coordinates the administrative and financial details to make informed projections as to the anticipated revenue and expenses, and balances the Budget. Department Heads request the allocation of funds as appropriate and necessary for their Departments to accomplish their goals and objectives. These requests are reviewed by the Finance/Administrative Services Director and City Manager as part of the Budget process.

CITY OF HUGHSON BUDGETING CYCLE

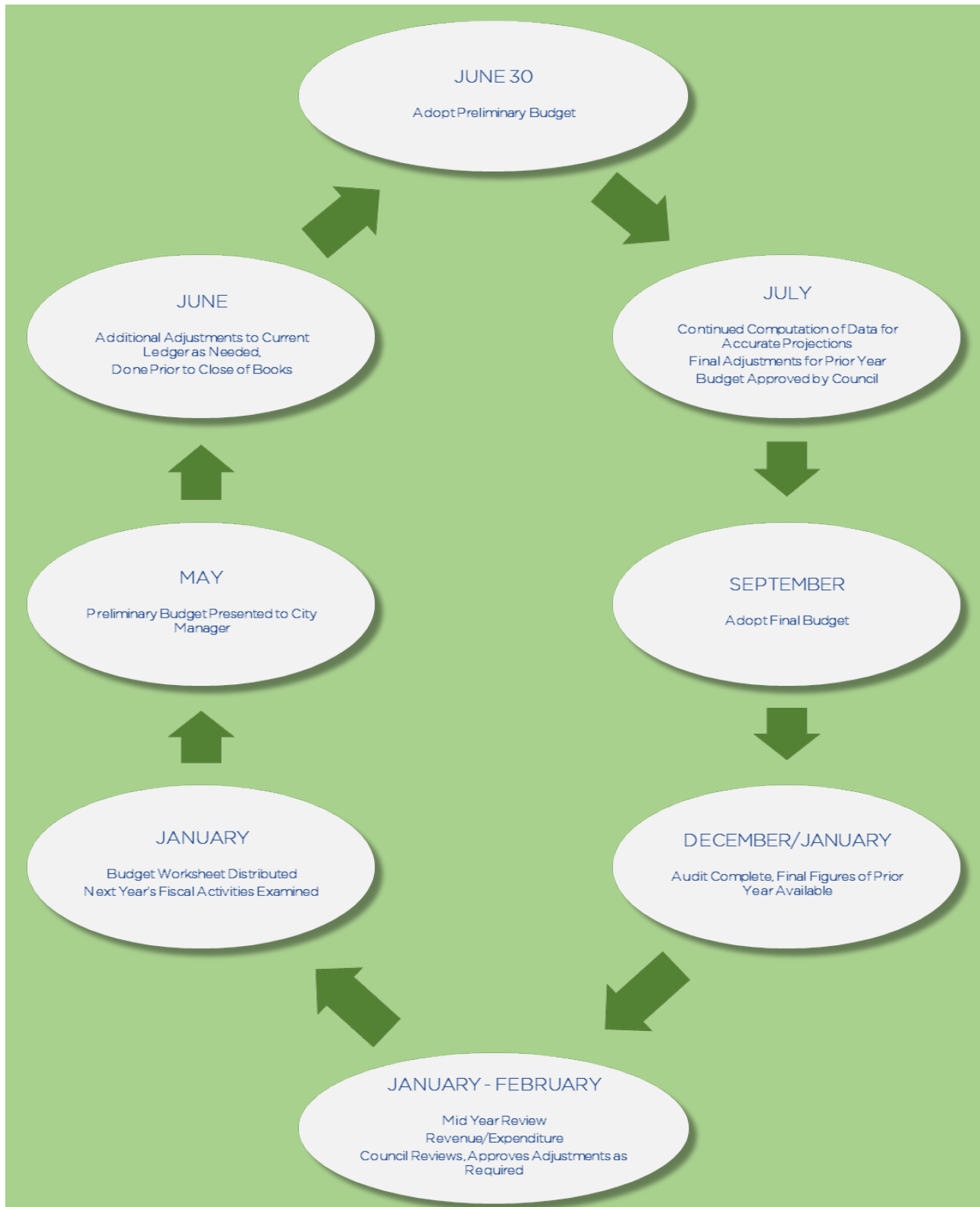


Figure 6 City of Hughson Budgeting Cycle

BUDGET PREPARATION

PRELIMINARY BUDGET: The Preliminary Budget provides an important control function for the City, because annual appropriations outlined in this document are legally authorized by the elected body (the City Council). The process begins in January when the Finance/Administrative Services Director meets with each Department Head to obtain his or her input regarding anticipated expenses and revenues. Additional data is collected from various sources, such as other entities (e.g. County and State Governments). Revenue projections depend upon and are compiled from many sources of information. After the information is gathered it is reviewed by the City Manager and Finance/Administrative Services Director. Requested expenditures are balanced against projected revenue and cash carryover. Every item is carefully evaluated before it is brought to the City Council for consideration. Meetings are held with the Departments Heads, City Manager and Finance/Administrative Services Director to finalize the Budget items. Upon completion of this process, a balanced Budget is presented to Council as the Preliminary Budget. As required by State Law, this document is adopted by Council before June 30th.

FINAL BUDGET: During the Final Budget process, additional refinement occurs. Year-end balances provide a clearer picture of the City's financial situation for the new Fiscal Year. The Final Budget is usually adopted in September. Revisions are made as needed, and additional meetings are held with various Department Heads if particular items need further consideration. Council members may meet individually with the Finance/Administrative Services Director and City Manager in order to become more familiar with the document.

Upon Council acceptance, the Budget becomes a policy statement for the City.

MID YEAR / YEAR END BUDGET REVIEW: Council authorizes additional spending during the course of the year, and every project and major program is given further review at regularly scheduled meetings. All of these approvals, along with any additional anticipated changes, are compiled and evaluated at Mid-Year and Year-End Budget reviews.

A semi-annual review of the City's financial situation occurs in February. At that time, consideration for further funding may be made, or cuts may be initiated if revenue has not been earned as anticipated. This is also the opportunity for minor adjustments authorizing transfers between various budget objects or line items. The Council then reviews all accounts and authorizes any necessary Budget transfers. All Budget adjustments that have already been approved by Council are also incorporated in the requested transfers. At this time, major revenue sources, such as Property Tax and Sales Tax are evaluated to verify that projections were accurate. This is also the time when the overall impact of new projects and/or programs is reviewed. Mid-year Review and Year-end Budget Review are the two occasions during which Council reviews and approves all Budget adjustments.

BUDGET CONTROL: Finance staff puts the Budget adjustment worksheets together for each Department, and the Department Heads complete and return them to Finance. These Budget requests are then compiled and reviewed by the Finance/Administrative Services Director and the City Manager, and any necessary adjustments are made. The Council then formally approves all adjustments and

adopts the Budget adjustments. While it is common practice to allow Budget transfers within a Department, all adjustments are ultimately approved by Council, either during the Mid-Year Review or at Year-End. Council also makes Budget amendments during the course of the year as, new items are presented and approved.

It is essential that the City has in place a system of controls to both ensure and demonstrate budgetary compliance. Timely assessment of information is necessary to determine uncommitted balances at any point in time. Initial requests, updates on the prior year's Budget, and actual expenditures and revenue are keyed into a Microsoft Excel spreadsheet. Formulas are created to verify accuracy and the balances of various funds. Spreadsheets are created to summarize, sort, total, and arrange the data in various ways.

These sheets are presented throughout the Budget document. Once Council adopts the Budget, the actual numbers (revenue and expenses) are imported into the City's Multiple Operations Management Software system (MOMS). Using the accounting package (provided by MOMS), the Budget numbers are tied into the General Ledger, satisfying the need for Budget integration. This comparison of actual to budgeted expenditures is a Generally Accepted Accounting Principle, or GAAP. At the point of processing payables, purchase orders, and other encumbrances, as well as running status reports, staff can access the balance of any account, and compare actual to budget figures. Departments use the hard copy of the Budget document, as well as monthly status reports as run by Finance, to verify the balances and activity in their accounts.

BUDGET FORMAT

Budgeting is an essential element of the financial planning, control and evaluation processes of municipal government. The primary purpose of the Budget document is to provide the City Council, and the public, with the truest picture of the City's total available resources. The Budget process allows staff and the City Council to work cooperatively in setting spending priorities and limits, and culminates in the production of the Budget document. The Budget document then becomes a reference and information resource for Council, City staff and the public.

BASIS OF ACCOUNTING

The City's basis of accounting is modified accrual, in accordance with Generally Accepted Accounting Principles (GAAP). Under the modified accrual method, revenues are recognized when they become both measurable and available. Revenues are "measurable" when the amount of the transaction can be determined; "available" items are collectible during the current fiscal period, or soon enough thereafter as to be available to pay liabilities of the current fiscal period. Revenues are typically recognized in the period in which they are earned, which may not necessarily be when they are collected. Similarly, expenses are recognized in the period in which the liability is incurred, which may or may not be when the bills are actually paid. The Budget is structured on a "line item" basis. For example, users interested in the amount budgeted for computer equipment at the Wastewater Treatment Plant, can find this information as a line item in the Wastewater Treatment Plant section of the Budget labeled "Detail Listing".

Individual items are enumerated in the Detail Listing. All individual expenditure items are approved by the Department Head, the Finance/Administrative Services Director,

City Manager, and the City Council, respectively. The line items are grouped into Departments as appropriate.

Most of the fees charged by the City are computed using a form of cost accounting. This process identifies and evaluates the various costs of doing business. This method is used extensively by consultants, who are hired by the City for various studies. Examples of these include the setting of utility fees (water and sewer), determining bond values, setting fees levied in the assessment districts, and fees to cover costs incurred by the City due to development (impact fees). This process also takes into account indirect costs, such as staff time and office supplies. Staff utilizes this method to set rental fees for City buildings, fees for services provided by City crews, and similar items. This gives Council members the opportunity to see the degree of subsidy the City provides for many services, which, in turn, helps Council make informed decisions on various Budget items.

The Budget is integrated with the financial software (MOMS) in the general ledger. This allows staff to monitor spending activity compared to amounts approved for various Budget items.

FUNDS

FUND: Fund accounting is an accounting system for recording resources whose use has been limited by the governing agency, grant authority or by law. It emphasizes accountability and consists of a self-balancing set of accounts. The fund is indicated by the first digits in the account number for a given line item (e.g., Wastewater Treatment Plant, **60**-xxx-xxxx).

The **GENERAL FUND** is the fund used for the City's day-to-day operating expenses. Monies from this fund can be spent at the City's discretion. The primary source of revenue for this fund is taxes (Property, Sales, and Motor Vehicle). Most of the expenditures from this fund type are for Public Safety, Administration, Parks, Community Development and other functions for which the City has limited means of cost recovery.

The **SPECIAL REVENUE FUNDS** are used to designate monies with particular appropriation requirements. These requirements are mandated by the State or Federal Government, or are imposed by Council action. Gas Tax and Housing are prime examples of Special Revenue funds. These funds must be appropriated and accounted for according to stringent standards. For example, Gas Tax money (**25**-xxx-xxxx) must be expended only on streets and roads. Council discretion on Special Revenue Funds expenditures is limited.

The **CAPITAL PROJECT FUNDS** are used to account for the acquisition and construction of major capital assets such as buildings, equipment and roads.

The **ENTERPRISE FUND** is also referred to as the Business Fund. This type of fund is created for items or services for which there is significant potential for financing through user fees. The function can be self-funded or subsidized by other resources. Fund **60**-xxx-xxxx, Sewer Maintenance & Operation, is an example of an Enterprise Fund. Revenues earned can fund only the costs associated with the operation of the service to which the fund pertains. Though law does not allow the Public Sector to make a "profit", it is still prudent to maintain a reserve for future expansion, equipment replacement, and preparation for unforeseen events.

DEPARTMENT: The Department designates the general purpose or function for the activity. The Department number occurs as the center three digits in a given item's account number (e.g., xxx-**190**-xxxx).

ACCOUNT NUMBER: The account number designates the item. It is the most detailed level of the accounting system. The account number occurs as the last four numbers in a given item's account number (e.g., xxx-xxx-**5001**). This is where a particular item or service is identified, such as salary, supplies, or projects. This information is critical to accurate recordkeeping and the timely retrieval of information.

The line item number breakdown is included in the document to assist in the identification of individual expenditures. This is utilized by staff in account coding, account information retrieval, fund status evaluation, and expenditure review.

APPROPRIATION LIMIT

When preparing the Budget, City staff must bear in mind the spending limit as mandated by Proposition 4. In 1979, voters passed the “Gann Initiative” which places limits on the amount of revenue which can be spent by all governmental entities in California. Proposition 13 limits the amount of revenue that can be generated by Property Tax; the “Gann Initiative” limits the amount of tax revenue that can be spent.

The Limit is the calculation utilizing per-capita personal income change and population growth data. Figures for preparing these calculations are provided by the Department of Finance of the State of California. Council adopted the figures in September.

The origin of the limit is based on the actual appropriations during the 1978-79 Fiscal Year (base year established by Proposition 13) and increases each year using the growth rate of population and inflation. The restricted revenues are those defined as “proceeds of taxes”, including Property Tax, Sales Tax, Motor Vehicle In-lieu, and Business License revenue. This means that even though an agency may collect a large amount of tax, it cannot appropriate more than the established limit (Appropriation Subject to the Limit). Problems can arise when there is a strong flow of tax revenue

but the population and/or inflation figures remain constant (or even go down). In this situation, an agency will be required to refund the excess tax proceeds to the taxpayer. Proposition 111 allows an agency to carryover excess funds into the succeeding Fiscal Year in order to determine whether the limit has been exceeded. In essence, if a City exceeds its limit in one year, they can avoid refunding that excess if they are below their Limit the next year by an equal or greater amount.

The Limit is compared to the “Appropriation Subject to Limit”. Those are the projected dollars from proceeds of taxes.

The City of Hughson’s limit is \$3,138,648, while the proceeds of taxes (appropriations subject to limit) amounted to \$2,450,427.

The possibility of problems developing in the immediate future may become a reality, if there is a drop-in population and/or the Consumer Price Index, or CPI. Currently there is a large gap between the Appropriation Limit and Appropriations Subject to Limit.

The following page shows how the 2017-18 Appropriation Limit was calculated.

EXHIBIT A: CITY OF HUGHSON: APPROPRIATION LIMIT CALCULATION, FISCAL YEAR 2017-18

The City of Hughson, in compliance with Article XIII-B of the California Constitution (Proposition 4) and Section 7910 of the California Government Code, hereby establishes the City of Hughson's Appropriation Limit for the Fiscal Year of 2017-18:

Appropriation Limit Fiscal Year 2016-17	\$2,988,108
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Calculation of Factor for Fiscal Year 2017-18	
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Per Capita Personal Income Percentage Change:	1.0369
(% Change of Per Capita Income: 3.69%)	

Percent Change in Population:	1.013
(% Change in Population: 1.30%)	

Change Factor: 1.0369×1.013	1.05038
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Appropriation Limit Fiscal Year 2017-18	\$3,138,648
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Appropriations Subject to Limit	\$2,450,247
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CITY REVENUE



DESCRIPTION OF REVENUE

Local governments receive revenue from various sources. There are many types of income and their impact has shifted over the years. Prior to 1978 (pre-Proposition 13), cities relied on Property Tax revenue for much of their funding. As this source of income has been limited, other sources of funding have become far more important. This change of funding has been the single most significant factor in local government finances. The gap has been made up by imposing user fees, obtaining grant funding, and eliminating services to the citizens.

Realization has come to government that all resources are limited. All programs and services have costs. It has become the local government's mission to determine the cost of these services and create fees to offset them whenever there is legal authority to do so.

REVENUE PROJECTIONS

Projecting the revenue that a City can anticipate receiving in the upcoming Budget year is a critical and difficult process. The spending plan is directly related to the anticipated revenue. The City uses a conservative approach to projecting revenues. Many of the revenue sources are out of the City's control. Property Tax revenue is based on assessed property value. It is collected and then distributed by the County. Motor Vehicle revenues are determined using the assessed value of property as the formula to distribute the payment. Grants, which constitute a large portion of the City's revenue, are awarded through the application process, which can be very competitive. Forecasting this revenue is based on a complete understanding of the program and periodic reviews of the status of funding. If the grant is not received, the project cannot begin or the service cannot be provided unless another funding source is identified.

Other funding sources are not easily determined either. The Sales Tax projection is based on prior year collections, along with anticipated economic activity in the area. Hughson relies on data furnished by HdL, a contractor who analyzes Sales Tax data. User fees, defined as fees collected by the City for services provided (water, sewer, garbage, etc.) are based on prior participation, along with any new or enhanced programs. Any rate study that has or will be implemented is also incorporated in the projections. Fees are continually evaluated to ensure that they are adequate to cover the cost of the service.

THE MONEY THAT THE CITY RECEIVES AS INCOME HAS BEEN CATEGORIZED AS FOLLOWS:

TAXES

PROPERTY TAX: Property Tax is an Ad Valorem Tax imposed on real property (land and permanently attached improvements) and tangible personal property (movable property). It is based on the value of the property, rather than on a fixed amount or benefit. Proposition 13 states "the maximum amount of any Ad Valorem Tax on

real property shall not exceed one percent of the full cash value of such property..." Cities, counties, school districts and special districts share that 1% Property Tax. The County allocates Property Tax revenues according to the proportion of Property Tax allocated to each agency prior to Proposition 13. Of every \$1.00 collected in Property Tax, the City receives an average

of \$.08 to \$.16. Since the passage of Proposition 13 in 1978, several other propositions have been passed to clarify its implementation. One of the more significant was Proposition 4 (known as the Gann Initiative). Rather than limiting revenue, it restricts spending and can only increase in proportion to changes in population and CPI (Consumer Price Index). Specific discussion of Proposition 4 and the Appropriation Limit is found in the Budget Format section.

The assessed value of real property does not change, unless there is a change of title or substantial construction. The annual increase is limited to 2%, tied to the CPI and not to the market value.

An example of a problem that occurred during the recession is when a home that sold for \$500,000 in 2003-2004 sells again in 2010 for \$200,000. The original tax was \$5,000; the new tax assessment will go down to \$2,000, and this amount will not change, until the property is resold. Attached is a table of the historic tax roll valuations. This table shows the Assessed Property Tax Value from 2002-2018 for the City of Hughson.

The trend of falling property values has shifted. The four years 2008-2009 to 2011-2012 witnessed a total of 31.16% drop in property value. However, during the last five years (2012-2013 to 2017-2018) the value has increased by 52.83%.

Table 5 City of Hughson Assessed Property Tax Value, FY 2002/03 - 2017/18

	ASSESSED VALUE	VARIANCE FROM PRIOR YEAR
03	\$ 153,272,658	
04	\$ 188,530,106	35,257,448
05	\$ 236,186,339	47,656,233
06	\$ 330,960,828	94,774,489
07	\$ 388,944,627	57,983,799
08	\$ 429,875,791	40,931,164
09	\$ 385,323,806	(44,551,985)
10	\$ 355,222,310	(30,101,496)
11	\$ 337,096,063	(18,126,247)
12	\$ 310,515,340	(26,580,723)
13	\$ 315,215,956	4,700,616
14	\$ 349,202,171	33,986,215
15	\$ 420,566,402	71,364,231
16	\$ 448,838,146	28,271,744
17	\$ 474,770,390	25,932,244
18	\$ 510,846,665	36,076,275

TRIPLE FLIP: As a part of the 2004 Budget package, the State Legislature adopted a mechanism to fund the Economic Recovery bond program with a ½ cent of Sales Tax. Under a mechanism known as the “Triple Flip” local Sales Tax is reduced by ½ cent. This ½ cent is used to repay the Economic Recovery bonds. Cities and counties are then provided with an Ad Valorem Property Tax revenue in lieu of these Sales Tax revenues. The County compensates these revenues from the Ad Valorem Property Tax revenues that would otherwise be allocated to the County’s Education Revenue Augmentation Fund, or ERAF. In addition to Sales Tax being “flipped”, vehicle license fee (VLF) backfill fund revenues to cities are also used. In order for the State to fund the Economic Recovery bonds they take from Sales Tax and Motor Vehicle Fees. In turn, the County reimburses the cities from the ERAF funds (the funds taken from the cities earlier).

On August 5, 2015, the State's Finance Director notified the State Treasurer and the Board of Equalization Executive Director that escrow accounts had been established to fund all future principal, interest and administrative costs until the final maturity of the bonds in 2019. The notice serves to end the revenue exchange period on December 31, 2015. Therefore, the triple flip unwind process completed in Fiscal Year 2015-2016. Starting with monthly advances in March 2016 the Bradley-Burns allocations reverted back to the original 1%.

TAX INCREMENT: The only source of funding for the Redevelopment Agency (RDA) is the use of Tax Increment. As of February 1, 2012, all RDAs in California have been dissolved, with oversight committees governing unwinding activity. Increment is used to pay off the RDA's bond obligation.

SALES TAX: The tax imposed on the total retail price of any tangible personal property is a major source of revenue and is known as Sales Tax. In 1955, the State Legislature passed the Bradley-Burns Uniform Local Sales and Use Tax Law. The law authorizes the State Board of Equalization to collect 1% of retail sales as Sales and Use Tax for all California cities and counties. The current statewide Sales and Use Tax is 7.25%. The distribution at this time is as follows:

Table 6 Components of the Statewide Sales and Use Tax Rate, FY2017

PURPOSE	RATE
State General Fund	5.00%
Local Revenue (City/County)	1.00%
County Transportation (LTF)	0.25%
County mental Health Obligations	0.50%
Prop 172 - Public Safety	0.50%
TOTAL	7.25%

Beginning in April 2017 the sales tax rate in Hughson is 7.875%. The additional 0.50% is a result of the Transportation Sales Tax Initiative – Measure L which was passed on November 8, 2016. The additional 0.125% is used to fund the Stanislaus County Library system.

ASSESSMENTS

BENEFIT ASSESSMENT DISTRICT (BAD): Benefit Assessment Districts are formed to provide services to maintain storm drain catch basins and provide street lighting, as well as storm drain management and line maintenance. Funds are generated through fees levied to pay for these services within a pre-determined district. The rate varies from district to district and is computed by a licensed engineer. The assessment is levied on the annual Property Tax bill. There are five districts with 474 parcels being served.

Once the rate is approved by Council, it is submitted to the County Auditor. The establishment of a Benefit Assessment District requires owner approval, but once in place, fees are assessed to the property owner, even if the property subsequently changes hands. The implementation of Proposition 218 has limited the City's ability to raise the fees.

LANDSCAPE LIGHTING DISTRICT (LLD): Much like the Benefit Assessment District, Landscape Lighting Districts are formed to provide services to maintain parks, streetscape landscaping, street lighting and remove graffiti. There are thirteen districts with 842 parcels being served. City staff is continually reviewing ways to keep the costs to maintain the Districts within the estimated and actual revenues from each district. While it is important to maintain the Districts to the level residents expect, there are ways that the City can keep costs down, including turning off the water

meters during the winter months to reduce electricity and water costs, minimize unnecessary purchases, reduce staff time to the number of hours required to maintain the districts at the desired level, and frequently review and reallocate salary and service expense allocations based on actual time spent between the various Districts and the general fund.

DEVELOPERS FEES: Developer Fees (also known as Capital Facility Fees, Impact Fees or Municipal Facility Fees) are charges imposed by the City on development projects to mitigate the additional demands they place on infrastructure and public facilities. The use of this revenue-generating mechanism is a widespread practice in California, especially in areas where growth has had an impact on local government. Revenue collected must be used or at least obligated within 5 years of its receipt on capital or equipment-related expenditures. The fees are justified as an offset to the future impact that development will have on existing infrastructure (as a result of population growth). Hughson collects the fees via building permits, or upfront as specified in the development agreement. Income has increased directly in relation to the increase in building. Fees vary from agreement to agreement and cover a number of benefits. Additional fees are collected on behalf of Stanislaus County and State of California.

Revenue projections are based on the projected number of buildings and the potential subdivisions that are being considered.

BUSINESS LICENSE TAX: This tax is assessed on businesses for the privilege of conducting business within the City. The City of Hughson levies an annual fee ranging from \$36.00 to \$100.00. The fee is strictly a revenue-raising function, not regulatory. This past year, Business Licenses brought in \$20,851.

LICENSES & PERMITS

Cities can charge for reimbursement of costs relating to the regulation of certain types of activities. The regulatory function that the City performs is provided to protect overall community interests. Revenue from this source is not a significant portion of the Budget. Other permits cover yard sales, oversized loads and encroachment on City property.

BUILDING PERMITS: Building regulation, plan review and inspection services have been assumed by a contract building inspector/plan check consultant, Pacific Plan Review, Inc. After a dramatic slowdown in housing activity around 2009, the economy and the housing market are continuing to improve. Home building is increasing and permits for additions of solar, pools, re-roof projects and patios remain steady.

FINES & PENALTIES

Fines, forfeitures and penalties are revenues received upon conviction of a misdemeanor or municipal infraction. The source of revenue is parking fines and code violations. Parking fine revenue collection is contracted with the City of Inglewood.

INTEREST & RENT

Municipalities have the opportunity to invest their idle funds in interest-bearing accounts. The City of Hughson's investments are with Multi Bank Security Inc., Bank of the West money market accounts and deposits to the State of California Local Agency Investment Fund (LAIF). Interest rates have remained low over the past few years but are slowly increasing. All interest earned is allocated to the appropriate fund, based on its cash balance at the end of each quarter. A resolution was adopted

which allowed interest not to be paid to any fund with a balance under \$100,000, unless other stipulations exist.

The City has adopted a conservative Investment Policy, which is reviewed annually. The City Council began reviewing the City's investment practices to determine if other opportunities exist to enhance interest income while still maintaining the City's objectives of safety of principal, liquidity and return on investment.

GRANTS & FUNDING FROM OTHER GOVERNMENTAL AGENCIES

Funding is also received from outside sources, such as Housing Rehabilitation through HUD (CDBG), Gas Tax and other Street funding (collected on a State and Federal level). The purpose of these funds is clearly defined and must be appropriated accordingly.

Another program which provides additional revenue is the Abandoned Vehicle Abatement program. In 1992, the State legislature approved the assessment of a \$1.00 fee on each vehicle being registered. This money is being distributed to the County to put into place a program which will abate abandoned vehicles in each community. It is used to offset the cost of enforcement.

The most significant contribution is the grants and loans received for the enhancement of the Water and Waste Water Systems.

USER FEES

The greatest opportunity available to the City to ensure sufficient revenue for operations is the proper imposition of User Fees. These fees are the charges assessed to a citizen for a specific service or item. As a result of Proposition 13, and, subsequently, Proposition 4, cities have been forced to charge full costs for requested services. The "Costs Reasonably Borne" concept implies a direct relationship between payment of fees/charges and the receipt of a service. The direct fee-for-service principle is not upheld when taxes are used to subsidize services that can be identified and quantified. Local government needs to be cautious when imposing fees to ensure that Proposition 218 is not activated. A recent Court decision has expanded Proposition 218's definition to include utility services.

OTHER REVENUE

Other revenues collected by the City which do not fall into the categories delineated above are items such as sale of supplies and property, salary reimbursements, etc. A major contributor to Other Revenue in the General Fund is the Administrative Charge. Part of this represents transfers from non-General funds for administrative support.

CITY OF HUGHSON HISTORIC REVENUE BY FUND FY2008-09 TO FY2017-18

Table 7 City of Hughson Historic Revenue by Fund, FY2008-09 to FY2017-18

DESCRIPTION OF FUND	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Final Budget 2017-18
4 Sale of Vehicle	3,944	0	0	0	0	0	0	0	0	0
5 AB939	9,928	7,212	872	0	0	0	0	0	0	0
7 Public Safety Augmentation	6,494	5,760	5,038	0	0	0	0	0	0	0
8 Vehicle Abatement	73,716	111,689	75,302	10,479	11,808	12,488	9,068	7,234	14,997	9,000
10 Storm Drain	17,015	25,703	49,408	109,804	65,829	70,470	152,138	54,502	81,117	73,314
11 Traffic Congestion - Prop 42/Gas Tax 2103	52,653	56,405	60,895	90,603	53,807	96,561	66,113	35,381	21,678	28,677
13 RDA - Debt Service	562,459	442,424	391,429	321,306	340,798	317,963	431,052	362,485	318,184	425,650
14 RDA - Housing	180,562	119,746	139,699	43,576	2,713	0	0	0	0	0
15 RDA - Operations	511,243	503,258	-7	0	359,718	0	0	0	0	0
18 Realignment Funding	0	0	0	0	8,329	9,543	14,480	7,245	6,064	0
19 Asset Forfeiture	27	11	0	0	5,335	0	0	0	0	0
20 Community Enhancement	5,137	6,498	16,336	39,576	30,144	34,743	56,663	17,599	27,310	26,258
25 Gas Tax 2106	33,789	27,977	24,596	24,746	25,031	25,982	27,175	25,828	29,419	29,899
30 Gas Tax 2107	60,998	48,913	43,846	43,836	48,205	50,414	49,344	47,859	50,936	53,686
31 Gas Tax 2105	43,241	36,784	32,996	30,654	29,423	47,107	38,555	36,956	36,309	41,558
32 Gas Tax-RMRA	0	0	0	0	0	0	0	0	0	41,232
35 Gas Tax 2107.5	108	4,054	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
40 General Fund	1,973,204	1,979,187	2,021,842	2,163,051	2,064,778	2,500,676	2,789,693	2,957,832	3,043,494	2,882,627
41 Public Facility Development	64,123	54,146	102,518	124,580	105,536	129,635	183,207	57,759	91,751	79,800
42 Public Facility - Streets	29,008	48,864	71,998	295,447	112,110	119,415	302,197	18,060	51,371	106,626
43 Trench Cut Fund	0	0	0	0	0	75,465	263	715	183	200
48 Community Senior Center	55,045	46,620	47,384	36,078	26,983	24,963	22,490	22,981	21,980	57,120
49 IT Reserve	0	0	0	30,000	30,000	30,000	30,000	22,000	15,000	15,000
50 United Samaritans Community Center	15,318	17,364	14,918	15,937	15,311	16,559	14,986	16,092	13,594	14,500
51 Self Insurance	2,851	8,815	3,569	2,392	0	336	0	0	0	0
52 CLEEP	302	30	0	0	0	0	0	0	0	0
53 SLESF	101,416	100,793	102,005	105,797	104,456	100,978	106,367	117,871	129,366	100,000
54 Park Project - In Lieu	6,621	6,192	26,684	56,899	19,774	59,156	108,968	25,759	54,572	52,266
55 Park Development Impact Fees	7,838	9,329	269,437	84,829	52,375	101,736	148,085	33,430	72,581	69,542
60 Sewer O & M	1,391,017	1,610,472	2,037,579	2,484,328	3,019,149	3,195,128	3,320,222	3,427,154	3,533,588	3,637,200
61 Sewer Fixed Asset Replacement	285,610	286,204	446,427	448,788	463,059	478,996	451,957	457,984	449,409	447,336
62 Sewer Developer Impact Fee	149,476	35,106	57,084	102,226	16,467	4,233	149,195	136,328	304,253	358,030
66 WWTP Expansion	120,236	49,867	59,483	42,582	9,328	1,730	1,692,570	1,780,440	1,739,622	1,738,870
69 Local Transportation Fund - Non Mot	0	0	0	0	0	0	5,208	5,266	6,333	5,311
70 Local Transportation Fund	0	94,100	75,197	87,884	96,288	83,221	150,733	67,537	52,589	0
71 Transportation	23,696	157	293,048	84,107	497,369	211,460	176,153	464,432	357,159	187,974
72 Measure L Local Road First	0	0	0	0	0	0	0	0	0	275,000
80 Water	1,094,249	974,467	1,054,816	1,134,106	1,250,866	1,418,554	1,275,481	1,318,389	1,453,215	1,524,500
81 Water Development Fee	27,517	1,571,667	661,799	1,063,509	47,532	65,925	220,662	45,636	105,365	98,878
82 Water Fixed Asst Replacement	159,966	159,500	186,482	185,501	194,984	212,522	210,216	189,507	187,899	5,187,682
88 Public Works Street Projects - CDBG	0	0	0	9,340	87,240	21,974	165,251	148,272	60,446	355,000
90 Garbage/Refuse	411,322	420,753	421,871	433,669	460,418	482,784	504,804	486,981	496,293	495,000
91 Miscellaneous Grants	14	1	231,454	36,898	135,298	0	0	0	0	0
92 Small Business Loan Grant	1,541	564	258	0	0	10	0	0	0	0
93 PTA Grants	5,609	0	0	0	0	0	0	0	0	0
94 96-EDBG-738 Grant	4	3	0	0	0	0	0	0	0	0
95 1994 CDBG 94-STBG-799	108	48	4,978	107,884	4,218	1,503	1,563	2,400	58,342	1,200
96 Home Grant -FTHB	234,810	249	103	0	0	0	0	0	0	0
97 1996 CDBG Housing Rehab	5,038	855	7,948	7,838	112,179	6,771	58,763	2,756	2,521	2,150
98 Home Rehab - Calhome	74,468	176,368	770	0	2,085	0	40,000	0	0	0
100 LLD	115,406	134,924	76,658	225,128	135,882	124,913	139,371	104,223	124,844	132,287
200 BAD	51,407	84,498	70,760	102,395	77,410	71,654	37,353	56,200	60,094	58,550
401 General Fund Reserve	748,738	6,004	1,930	2,065	1,483	1,297	1,220	200,015	836	100
801 Water TCP123	0	0	0	0	0	0	0	0	19,638	0
TOTAL REVENUE BY FUND	8,717,272	9,273,581	9,191,410	10,189,838	10,125,718	10,208,865	13,153,566	12,763,108	13,094,351	18,614,023

CITY OF HUGHSON REVENUE BY FUND, FY2017-18

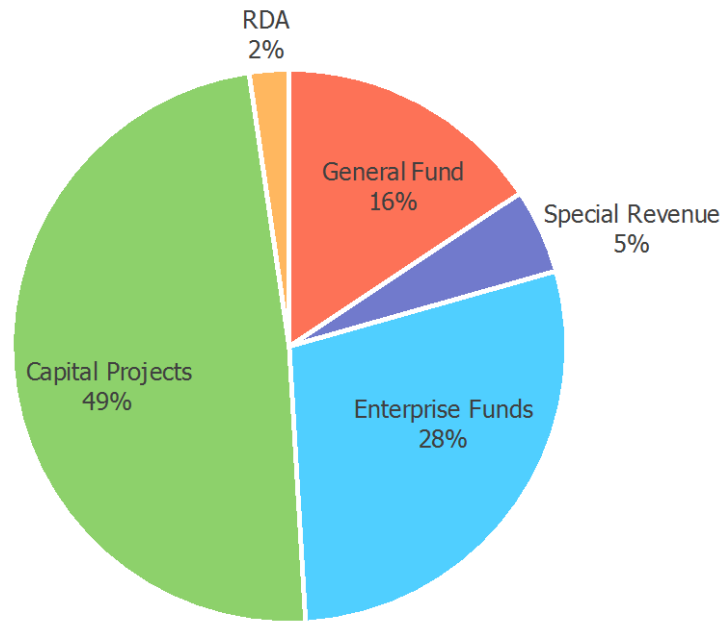


Figure 7 City of Hughson Revenue by Fund, FY2017-18

GENERAL FUND		ENTERPRISE FUNDS		RDA	
40	General Fund	48	Community Senior Center	13	RDA- Debt Service
401	General Fund Reserved	50	United Samaritans Community Center		
		60	Sewer O&M		
		80	Water		
		801	Water TCP123		
SPECIAL REVENUE			CAPITAL PROJECTS		
8	Vehicle Abatement	10	Strom Drain		
11	Traffic Congestion	20	Community Enhancement		
18	Realignment Funding	41	Public Facility Dev		
19	Asset Forfeiture	42	Public Facility-Streets		
25	Gas Tax 2106	54	Park Project-In Lieu		
30	Gas Tax 2107	55	Park Dev Impact Fee		
31	Gas Tax 2105	61	Sewer Fixed Asset Replacement		
32	Gas Tax- RMRA	62	Sewer Dev Impact Fee		
35	Gas Tax 2107.5	66	WWTP Expansion		
43	Trench Cut Fund	69	Local Transportation Fund-Non-Mot		
49	IT Reserve	70	Local Transportation Fund		
51	Self-Insurance	71	Transportation		
53	SLESF	72	Measure L- Local Road First		
90	Garbage/Refuse	81	Water Dev Fee		
92	Small Business Loan Grant	82	Water Fixed Asst Replacement		
94	96-EDBG-738 Grant	88	Public Works Street Projects-CDBG		
95	1994 CDBG Housing Rehab STBG-799				
96	Home Grant-FTHB				
97	1996 CDBG Housing Rehab				
98	Home Rehab-CalHome				
100	LLD				
200	BAD				

CITY OF HUGHSON HISTORIC REVENUE BY FUND, FY2008-09 TO FY2017-18

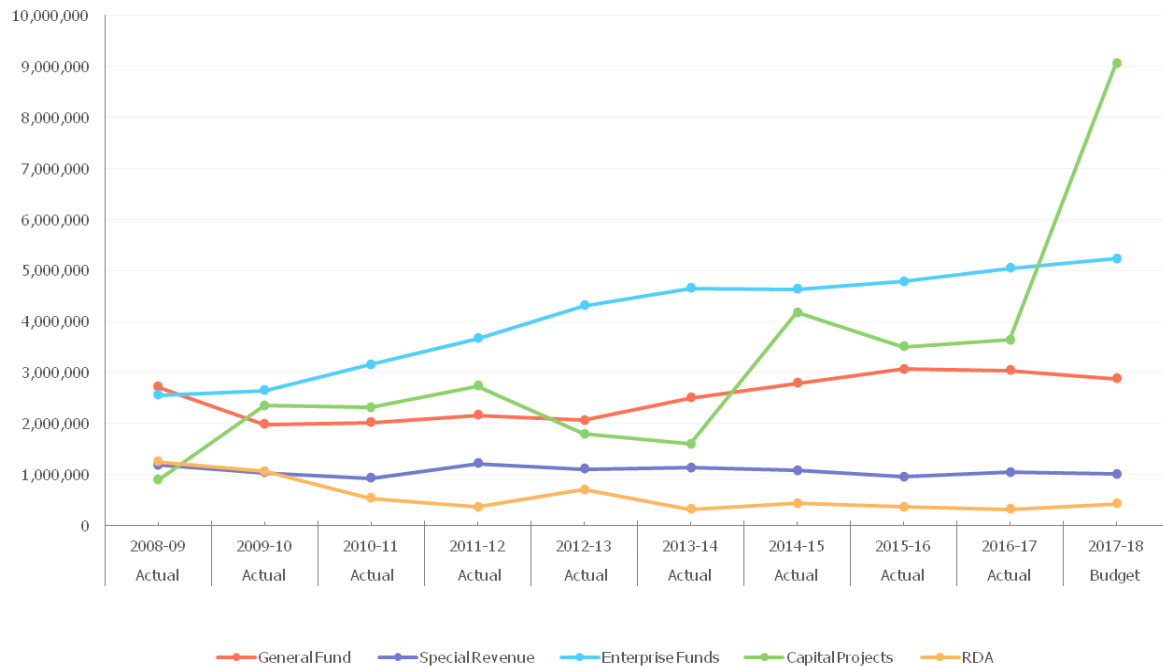


Figure 8 City of Hughson Historic Revenue by Fund, FY2008-09 to FY2017-18

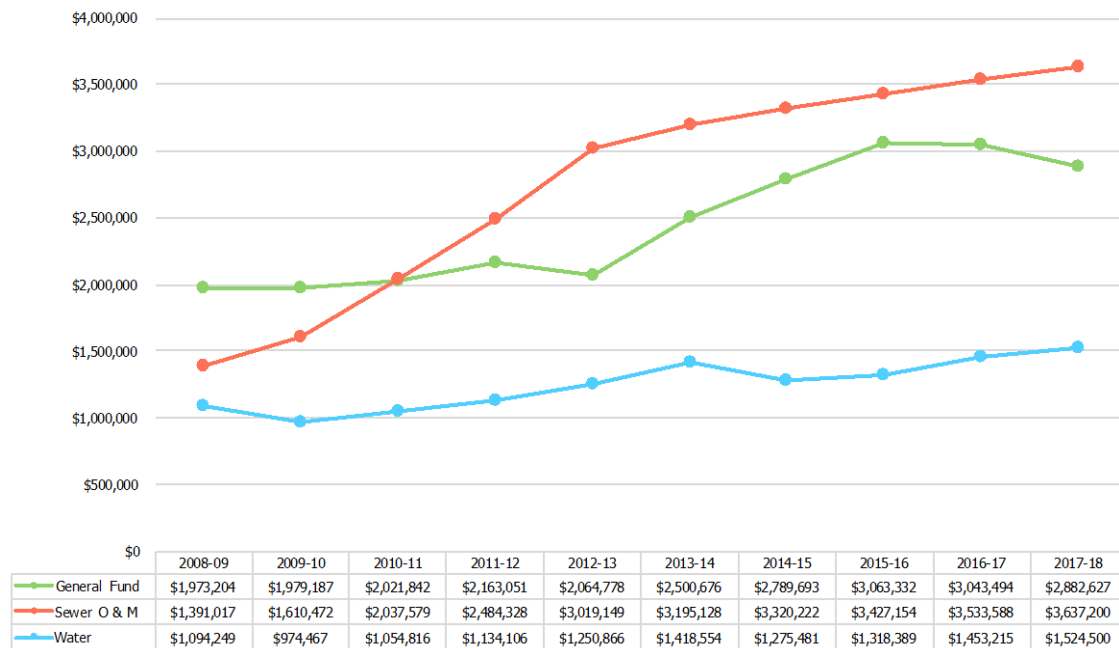


Figure 9 City of Hughson 3 Major Historic Revenue Sources, FY2008-09 to FY2017-18

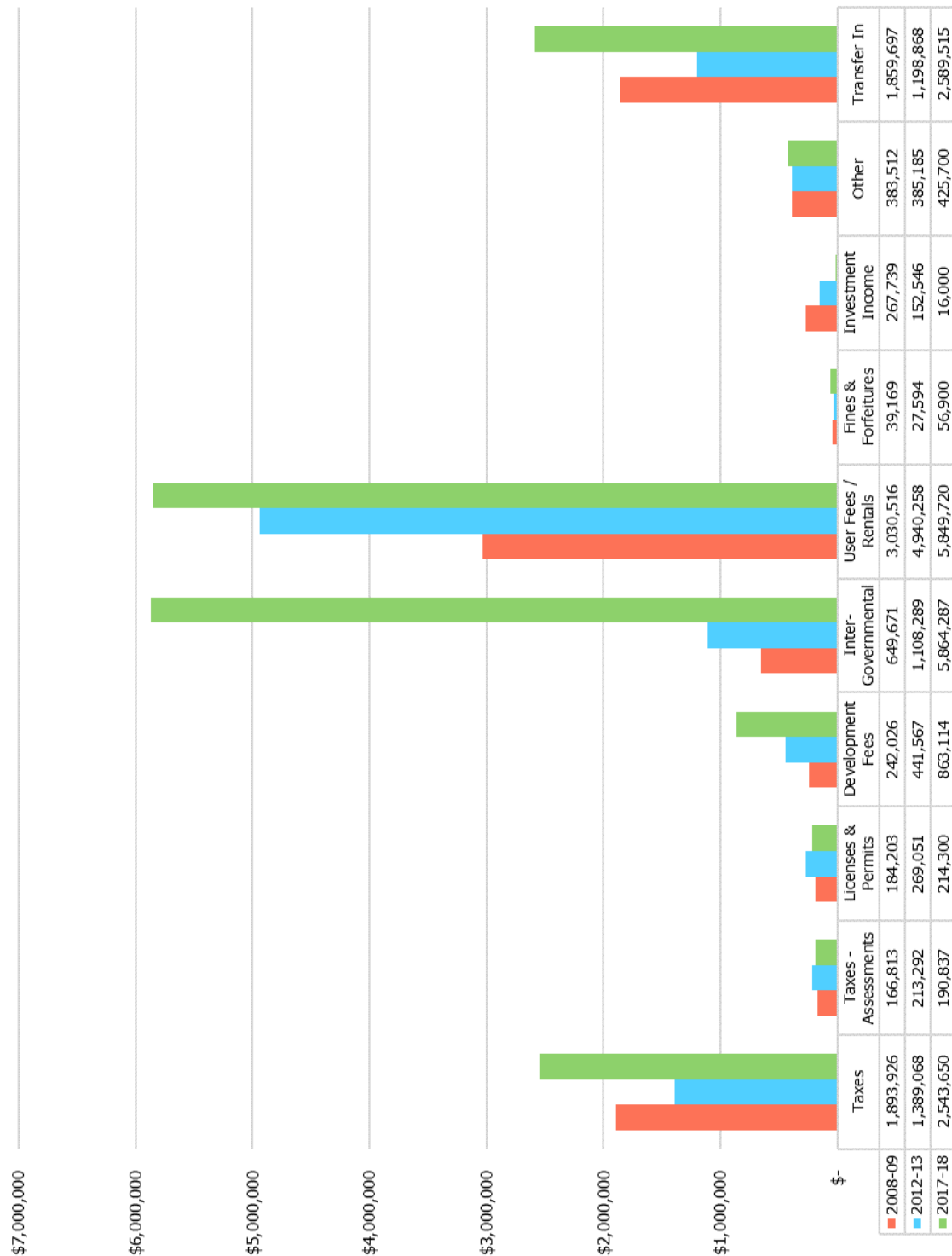
CITY OF HUGHSON REVENUE BY TYPE, FY2017-18

Table 8 City of Hughson Revenue by Type/Fund, FY2017-18

Description of Revenue	Taxes	Assessmnt	Licenses & Permits	Dev Fees	Inter Government	User Fees	Fines & Forfeitures	Investments	Other	Transfer	Total	% by Fund
8 Vehicle Abatement					\$9,000						9,000	0.05%
10 Storm Drain				\$73,164				\$150			73,314	0.39%
11 Traffic Congestion - Prop 42/Gas Tax 2103					\$28,627			\$50			28,677	0.15%
13 RDA - Debt Service	\$425,650										425,650	2.29%
18 Realignment Funding											0	0.00%
19 Asset Forfeiture											0	0.00%
20 Community Enhancement				\$26,208				\$50			26,258	0.14%
25 Gas Tax 2106					\$29,899						29,899	0.16%
30 Gas Tax 2107					\$53,686						53,686	0.29%
31 Gas Tax 2105					\$41,558						41,558	0.22%
32 Gas Tax-RMRA					\$41,232						41,232	0.22%
35 Gas Tax 2107.5					\$2,000						2,000	0.01%
40 General Fund	\$1,843,000		\$214,300		\$10,000	\$164,600	\$56,900	\$2,000	\$422,500	\$169,327	2,882,627	15.49%
41 Public Facility Development				\$79,300				\$500			79,800	0.43%
42 Public Facility - Streets				\$106,626							106,626	0.57%
43 Trench Cut Fund				\$200							200	0.00%
48 Community Senior Center						\$15,120			\$3,000	\$39,000	57,120	0.31%
49 IT Reserve										\$15,000	15,000	0.08%
50 United Samaritans Community Cntr						\$14,500					14,500	0.08%
51 Self Insurance											0	0.00%
53 SLESF					\$100,000						100,000	0.54%
54 Park Project				\$51,766				\$500			52,266	0.28%
55 Park Development Impact Fee				\$69,342				\$200			69,542	0.37%
60 Sewer O & M						\$3,635,000		\$2,000	\$200		3,637,200	19.54%
61 Sewer Fixed Asset Replacement						\$1,500		\$1,000		\$444,836	447,336	2.40%
62 Sewer Development Impact Fee				\$357,630				\$400			358,030	1.92%
66 WWTP Expansion								\$3,000		\$1,735,870	1,738,870	9.34%
69 Local Transportation Fund - Non					\$5,311						5,311	0.03%
70 Local Transportation Fund											0	0.00%
71 Transportation					\$187,974						187,974	1.01%
72 Measure L-Local Road First	\$275,000							\$500			275,000	1.48%
80 Water						\$1,524,000					1,524,500	8.19%
81 Water Development Fee				\$98,878							98,878	0.53%
82 Water Fixed Asset Replacement					\$5,000,000			\$2,200		\$185,482	5,187,682	27.87%
88 Public Works Street Projects - CDBG					\$355,000						355,000	1.91%
90 Garbage/Refuse						\$495,000					495,000	2.66%
95 1994 CDBG 94-STBG-799								\$1,200			1,200	0.01%
97 1996 CDBG Housing Rehab								\$2,150			2,150	0.01%
100 LLD		\$132,287									132,287	0.71%
200 BAD		\$58,550									58,550	0.31%
401 GENERAL FUND RESERVE								\$100			100	0.00%
	\$2,543,650	\$190,837	\$214,300	\$863,114	\$5,864,287	\$5,849,720	\$56,900	\$16,000	\$425,700	\$2,589,515	18,614,023	100.00%
% of Type	13.67%	1.03%	1.15%	4.64%	31.50%	31.43%	0.31%	0.09%	2.29%	13.91%	100.00%	

CITY OF HUGHSON REVENUE BY TYPE, FY2008-09, FY2012-13, & FY2017-18

Figure 10 City of Hughson Revenue by Type, FY2008-09, FY2012-13, & FY2017-18



CITY OF HUGHSON HISTORIC REVENUE BY TYPE, FY2008-09 TO/V.S. FY2017-18

Table 9 City of Hughson Historic Revenue by Type, FY2008-09 to FY2017-18

DESCRIPTION OF TYPE	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Taxes	1,893,926	1,620,678	1,511,806	1,565,151	1,389,068	1,809,931	2,193,588	2,214,057	2,252,710	2,543,650
Taxes - Assessments	166,813	220,260	147,418	155,577	213,292	196,567	168,374	160,423	184,938	190,837
Licenses & Permits	184,203	192,403	187,581	247,410	269,051	181,148	288,290	224,149	259,822	214,300
Development Fees	242,026	189,566	375,257	795,901	441,567	641,536	1,315,246	377,379	782,958	863,114
Inter-Governmental	649,671	2,119,755	1,482,439	1,438,322	1,108,289	736,660	820,957	969,200	774,045	5,864,287
User Fees / Rentals	3,030,516	3,132,568	3,654,633	4,192,813	4,940,258	5,348,296	5,329,565	5,472,949	5,678,982	5,849,720
Fines & Forfeitures	39,169	34,052	81,153	13,405	27,594	46,439	47,744	54,163	64,974	56,900
Investment Income	267,739	107,409	92,067	79,858	152,546	15,437	144,625	93,105	86,291	16,000
Other	383,512	423,368	406,860	385,907	385,185	398,116	417,205	434,048	453,308	425,700
Transfer In	1,859,697	1,233,522	1,252,196	1,315,494	1,198,868	834,735	2,427,972	2,763,635	2,556,323	2,589,515
Total	8,717,272	9,273,581	9,191,410	10,189,838	10,125,718	10,208,865	13,153,566	12,763,108	13,094,351	18,614,023

Table 10 City of Hughson Changes by Revenue Type, FY2008-09 vs. FY2017-18

DESCRIPTION OF TYPE	Actual 2008-09	% of Total	Final Budget 2017-18	% of Total Actual	Difference 2017-18 vs 2008-09	% of Change
Taxes	1,893,926	21.73%	2,543,650	13.67%	649,724	34.31%
Taxes - Assessments	166,813	1.91%	190,837	1.03%	24,024	14.40%
Licenses & Permits	184,203	2.11%	214,300	1.15%	30,097	16.34%
Development Fees	242,026	2.78%	863,114	4.64%	621,088	256.62%
Inter-Governmental	649,671	7.45%	5,864,287	31.50%	5,214,616	802.65%
User Fees / Rentals	3,030,516	34.76%	5,849,720	31.43%	2,819,204	93.03%
Fines & Forfeitures	39,169	0.45%	56,900	0.31%	17,731	45.27%
Investment Income	267,739	3.07%	16,000	0.09%	-251,739	-94.02%
Other	383,512	4.40%	425,700	2.29%	42,188	11.00%
Transfer In	1,859,697	21.33%	2,589,515	13.91%	729,818	39.24%
Total	8,717,272	100.00%	18,614,023	100.00%	9,896,751	113.53%

The first table show City of Hughson Revenue collection by type for 2008-09 thru the projected amount for 2017-18. The second table compares revenues in 2008-09 to projected revenues for 2017-18. Revenue is projected to increase by 113.53% from 9 years ago. The significant increase in User Fees/Rentals is due to the Prop 218 process which increased water and sewer rates. The significant increase in Inter-Governmental relates to the \$5,000,000 grant from the State of California Water Resources Control Board Drinking Water State Revolving Fund (DWSRF) Program. This grant will be used to partially fund the Well No. 7 Replacement Project and arsenic treatment facility.

CITY OF HUGHSON DEPARTMENT EARNED REVENUE VS. EXPENSES-GENERAL FUND, FY2017-18

Table 11 City of Hughson Department Earned Revenue vs. Expenses-General Fund, FY2017-18

DEPT	TAXES	USER/RENTAL FEES	FINES & FORFEITURES	LICENSES & PERMITS	INTER GOVT	OTHER (TRANS/INVEST)	TOTAL REVENUE	TOTAL EXPENSES	% REV/ EXPENSE
Admin	-	-	-	-	-	-	-	522,729	
Finance	-	71,600	-	21,250	-	-	92,850	412,852	
Planning/Bldg	-	36,500	-	103,950	-	-	140,450	259,917	
Police	7,000	15,500	56,900	-	-	-	79,400	1,272,468	
Public Works	-	-	-	-	-	-	-	286,349	
Parks & Rec	-	21,000	-	-	-	-	21,000	124,285	
							333,700	2,878,600	11.59%
Shared Rev	1,836,000	20,000	-	89,100	10,000	593,827	2,548,927		
TOTAL	1,843,000	164,600	56,900	214,300	10,000	593,827	2,882,627	2,878,600	

The General Fund relies on taxes to fund most of its activity. Only 11.59% of the General Fund expenses are covered by revenue it earns. Council has the most discretion over this fund. This year anticipated General Fund revenue exceed expenses. Below are the costs of the Departments within the General Fund. Public Safety makes up 43.24% of the Budget.

CITY OF HUGHSON GENERAL FUND BY DEPARTMENTS, FY2017-18

Table 12 City of Hughson General Fund by Department, FY2017-18

	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Final Budget 2017-18	% of Gen Fund to Total
110 LEGISLATIVE	30,385	42,180	32,175	25,725	25,981	28,132	28,273	30,640	34,510	36,540	1.27%
120 CITY MANAGER	92,635	89,835	84,405	155,194	157,599	202,164	215,148	223,697	245,180	266,881	9.27%
130 ADMIN SER/CITY CLERK	163,118	175,923	147,190	55,654	67,531	54,300	72,909	105,486	102,669	99,308	3.45%
140 FINANCE	152,881	148,329	139,311	100,144	110,234	129,331	168,148	204,393	227,476	268,777	9.34%
145 NONDEPARTMENTAL	769,000	35,000	147,719	79,147	64,151	32,382	33,151	260,443	137,473	142,783	4.96%
150 CITY TREASURER	1,292	1,399	861	1,292	1,292	1,269	1,218	1,217	1,184	1,292	0.04%
160 LEGAL SERVICES	141,184	155,982	40,750	77,122	66,821	86,290	108,603	107,448	143,305	120,000	4.17%
170 BLDGS & GRNDS	150,526	52,145	46,744	34,221	32,019	33,088	51,927	62,993	110,111	77,762	2.70%
180 PARKS & RECREATION	62,850	70,094	84,143	66,661	64,691	74,341	54,625	99,184	131,360	124,285	4.32%
190 PLANNING/BLDG	293,465	192,629	182,668	125,221	183,173	179,998	167,219	213,845	220,822	259,917	9.03%
210 POLICE DEPT	780,303	777,537	805,373	902,264	846,404	940,586	1,017,598	1,195,939	1,029,719	1,244,647	43.24%
211 ANIMAL CONTROL	12,514	13,065	19,748	30,464	23,472	29,600	21,806	21,731	33,645	27,821	0.97%
310 PUBLIC WORKS ADMIN	101,106	46,304	34,949	73,925	71,342	66,513	52,903	141,316	109,300	52,397	1.82%
320 STREET MAINTENANCE	169,701	137,108	132,068	135,025	149,103	135,759	150,572	130,093	93,517	141,440	4.91%
325 FLEET MAINTENANCE	49,762	51,238	58,155	54,245	32,712	35,940	13,067	17,024	13,501	14,750	0.51%
GRAND TOTAL-GENERAL FUND	2,970,722	1,988,768	1,956,259	1,916,304	1,896,525	2,029,693	2,157,167	2,815,449	2,633,772	2,878,600	100.00%

CITY EXPENDITURES



DESCRIPTION OF EXPENDITURES

Costs that are incurred to acquire goods and services which result in the decrease in net financial resources are known as expenditures. Usually costs have continually risen over the years as demand for services go up. The State/Federal governments have mandated more services (and transferred more of their financial responsibility to local government) without providing adequate reimbursement. In addition, the cost of doing business is simply increasing.

Estimates of costs this current year are based on prior year expenditures and anticipated changes in costs. Major projects will have total contract costs reflected in this year's Budget, even though the project may not be completed by year end. Adjustments are made in subsequent years as bills are paid and the project is finalized.

It is important to look at the fund (the source of the money) when Budgeting for expenses. Funding must be available in the applicable fund to cover the costs.

Expenses are usually looked at by the Department, or function level. Each Department Head reviews their function, duties, tasks and goals. The Department Head has the responsibility to determine the amount necessary to achieve the department goals and objectives.

It is also useful to review expenses that have been categorized in types or groups. This ties into the account number and shows what the expense covers. One is able to see which type of expenditures have the greatest impact. For example, it is not reasonable to spend time discussing a \$500 amount for office supplies while overlooking the contract service for Police Services. **THE TYPES OF EXPENSES ARE:**

SALARY AND BENEFIT COSTS

SALARY: The cost of payment of service for individuals employed with the City. Currently, Hughson has 16 full time allocated positions. This is down from 29 full time employees several years ago. Attached is a table showing the Employee Allocations and the corresponding General Ledger distribution and costs. The anticipated cost for 2017-2018 is \$1,071,782. A contract with the employees, their representative – OE3 (Operating Engineers Local Union No. 3) and the City was approved on June 23, 2014. There is a salary adjustment of 3%, each year beginning in Fiscal Year 2014-2015 and ending in Fiscal Year 2017-2018. This is the first increase since 2008-2009.

FRINGE BENEFITS: Costs of employee's fringe benefits include items such as medical insurance and retirement (PERS / FICA / Medicare). It also includes Holiday Pay, Worker Compensation and Unemployment Tax. The current normal rate for retirement (PERS) is 11.675% (employer contribution). For Fiscal Year 2017-18, the City no longer pays any portion of the employee contribution of 8%. For PEPR Members, the employer contribution is 6.533% and the employee contribution is 6.25%. Projected costs are \$284,032 for FY 2017-18. Medical costs are projected to cost \$283,600. Total salary and benefit

costs projected for 2017-18 is \$1,761,131, which makes up 9.57% of the total Budget.

OPERATING AND MAINTENANCE COST

CONTRACT SERVICES: These services include agreement with outside vendors who provide services to the City. Examples are legal, engineering services, building inspection, pest control, repair services, etc. Hughson's contract cost is high because of contract service agreements with Stanislaus County Sheriff's Department for police service (\$1,244,647 - \$50,000 covered by SLESF) and garbage collection service (with Gilton Solid Waste Management) (\$495,000). In 2017-18, Contract Services make up 24.01% of the Budget.

OPERATION/SUPPLIES: Expendable items needed to support City operation. This includes office supplies, paper, tools, parts, etc. This makes up for only 1.42%

UTILITIES: Services such as telephone, electrical and natural gas. Electricity is a major cost item for the operation of the water treatment plant and other City facilities. Street lighting costs are also going up. Uncertain fuel costs make the determination of these expenditures difficult. LLDs are paying for the water use for the parks located in their area.

VEHICLE MAINTENANCE: Covers items/costs necessary to operate the City's vehicle fleet. It includes gas, oil, parts, and vehicle/equipment rentals. Costs incurred are charged to each appropriate Department.

OTHER EXPENSES: Includes items not already numerated. This catch all category includes advertising, books, meetings/conferences, dues, elections and administrative charges.

CAPITAL/INSURANCE/DEBT SERVICE/TRANSFERS

CAPITAL: Expenditures for permanent improvements or additions to property or equipment inventory. The item must exist for an extended period of time (as opposed to being consumed within a year or two). Expenditures for Capital Projects are funded out of Capital/Enterprise Funds (Water or Sewer), as opposed to the General Fund. The major undertakings this year are the Well No. 9 project, estimated to cost \$8,327,753, the 2nd Street Sidewalk project, estimated to cost \$355,000, the accounting software upgrade, estimated to cost \$248,646 and the Santa Fe Overlay Project, estimated to cost \$150,000. \$55,000 is budgeted to be spent on a new vehicle.

INSURANCE: Costs of providing insurance (flood, fire, property and liability). Coverage is provided by the Central San Joaquin Valley Risk Management Authority, a pool of Cities that self-insure their activities.

DEBT SERVICE/FINANCING: Costs of paying principal and interest on bonds.

TRANSFER: Cover costs of support services provided by one fund to another. Also, contributions from one fund to another for a specific function are covered. Money is set aside from the General Fund, Water and Sewer to cover future IT costs. The General fund may choose to subsidize activities in other funds – Community Senior Center. While transfers are not recognized as actual expenses and revenue, it makes up 14.07%.

CITY OF HUGHSON HISTORIC EXPENSES BY FUND FY2008-09 TO FY2017-18

Table 13 City of Hughson Historic Expenses by Fund, FY 2008-09 to FY 2017-18

DESCRIPTION OF FUND	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Final Budget 2017-18	2017-18 % of Total Budget
4 Sale of Vehicle	0	0	25,682	0	0	0	0	0	0	0	0.00%
5 AB939	5,000	35,000	19,095	0	0	0	0	0	0	0	0.00%
7 Public Safety Augmentation	5,000	5,000	22,718	0	0	0	0	0	0	0	0.00%
8 Vehicle Abatement	73,030	72,890	59,170	0	10,000	10,000	10,000	10,000	9,000	9,000	0.05%
10 Storm Drain	27,579	1,683	0	24,008	0	6,215	42,103	114,514	483	0	0.00%
11 Traffic Congestion - Prop 42/Gas Tax 2103	962	42,361	44,451	11,600	58,634	131,583	43,118	43,148	42,591	48,600	0.26%
13 RDA - Debt Service	771,183	746,815	246,728	165,850	742,798	216,094	248,479	495,885	261,390	277,850	1.51%
14 RDA - Housing	133,401	165,646	141,193	856,266	0	0	0	0	0	0	0.00%
15 RDA - Operations	412,944	1,011,085	288,285	79,979	0	0	0	0	0	0	0.00%
18 Realignment Funding	0	0	0	0	0	0	3,875	0	6,064	0	0.00%
19 Asset Forfeiture	0	0	0	0	0	0	0	0	5,335	0	0.00%
20 Community Enhancement	5,100	0	0	15,301	85,541	30,678	21,579	26,474	0	0	0.00%
25 Gas Tax 2106	13,503	35,646	38,397	42,978	50,365	40,685	30,655	21,808	27,925	25,000	0.14%
30 Gas Tax 2107	118,214	76,563	73,204	63,687	41,467	48,584	50,467	50,717	50,630	52,000	0.28%
31 Gas Tax 2105	4,388	6,882	9,511	115,964	57,981	25,212	26,146	29,002	73,123	33,000	0.18%
32 Gas Tax Road Maintenance -RMRA	0	0	0	0	0	0	0	0	0	41,232	0.22%
35 Gas Tax 2107.5	0	0	0	0	0	15,000	4,000	4,000	2,000	2,000	0.01%
40 General Fund	2,970,722	1,988,768	1,956,259	1,916,304	1,896,525	2,029,693	2,157,167	2,815,447	2,633,773	2,878,600	15.65%
41 Public Facility Development	5,609	0	0	766,820	155,586	96,008	258,160	46,115	153,649	223,256	1.21%
42 Public Facility - Streets	44,060	0	0	33,997	0	0	0	0	0	0	0.00%
48 Community Senior Center	62,328	67,324	61,495	19,755	22,298	46,748	22,008	34,052	28,283	56,300	0.31%
49 IT Reserve	0	0	0	1,607	20,475	17,063	3,664	0	1,992	20,500	0.11%
50 United Samaritans Community Center	9,309	14,939	24,901	17,017	19,341	19,197	13,607	10,563	18,762	15,920	0.09%
51 Self Insurance	48,194	57,560	20,000	3,203	20,340	13,329	0	400	0	0	0.00%
52 CLEEP	0	17,997	201	0	0	0	0	0	0	0	0.00%
53 SLESF	96,346	45,767	73,348	80,070	201,050	201,870	107,112	109,539	71,000	101,600	0.55%
54 Park Project - In Lieu	3,500	3,000	0	0	0	0	0	0	0	0	0.00%
55 Park Development Impact Fees	127,383	8,168	231,574	0	0	0	71,990	0	95,452	0	0.00%
60 Sewer O & M	2,219,569	1,934,545	2,061,522	1,856,202	2,062,128	2,025,629	3,261,050	3,325,953	3,326,691	3,459,446	18.81%
61 Sewer Fixed Asset Replacement	9,507	1,588	0	0	0	1,035,462	0	0	0	0	0.00%
62 Sewer Developer Impact Fee	35,823	1,918	0	33,151	0	0	17,617	114,514	0	0	0.00%
66 WWTP Expansion	281,289	284,919	10,834,486	16,956	18,376	176,503	355,137	334,031	312,462	290,420	1.58%
69 Local Transportation Fund - Non Mot	0	0	0	0	0	0	0	9,725	0	5,000	0.03%
70 Local Transportation Fund	280	420	0	0	32,847	65,716	97,872	190,891	67,921	20,000	0.11%
71 Transportation	399,466	199,415	226,964	19,224	644,390	133,357	179,010	395,795	392,555	100,000	0.54%
72 Measure L - Local Roads First	0	0	0	0	0	0	0	0	0	275,000	1.49%
80 Water	1,092,419	1,183,248	1,087,716	982,759	1,358,654	929,456	1,111,723	1,199,629	1,197,355	1,117,443	6.07%
81 Water Development Fee	438,338	404,125	1,608,660	73,410	0	16,962	10,608	0	0	0	0.00%
82 Water Fixed Asst Replacement	467,099	56,517	130,339	45,175	0	0	0	0	0	8,327,753	45.27%
88 Public Works Street Projects - CDBG	0	0	0	9,340	88,395	77,088	160,502	157,197	0	355,000	1.93%
90 Garbage/Refuse	431,652	435,274	405,121	434,583	416,759	431,803	477,381	473,526	496,225	495,000	2.69%
91 Miscellaneous Grants	0	0	269,200	35,298	100,000	0	0	0	0	0	0.00%
95 1994 CDBG 94-STBG-799	0	0	0	820	5,000	0	83	0	0	0	0.00%
96 Home Grant - FTHB	-403	0	0	1,224	1,546	0	0	0	0	0	0.00%
97 1996 CDBG Housing Rehab	3,231	547	328	103,277	0	0	0	0	37	0	0.00%
98 Home Rehab - Calhome	74,899	177,021	770	1,000	0	0	0	0	0	0	0.00%
100 LLD	102,999	117,451	100,655	167,994	158,823	120,156	101,354	89,962	137,285	128,414	0.70%
200 BAD	18,761	97,474	104,429	66,379	63,481	30,193	18,802	27,942	30,012	29,109	0.16%
401 General Fund Reserve	0	25,211	63,309	0	0	0	0	0	0	0	0.00%
801 Water TCP123	0	0	0	0	0	0	0	0	11,878	7,500	0.04%
TOTAL	10,512,684	9,322,767	20,229,710	8,061,198	8,332,800	7,990,284	8,905,269	10,130,829	9,453,873	18,394,943	1

CITY OF HUGHSON EXPENSES BY FUND, FY2017-18

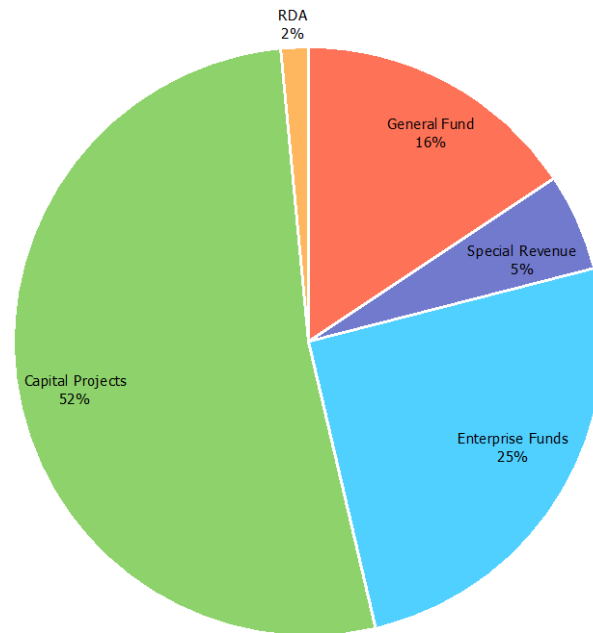


Figure 11 City of Hughson Expenses by Fund, FY2017-18

GENERAL FUND		ENTERPRISE FUNDS		RDA	
40	General Fund	48	Community Senior Center	13	RDA- Debt Service
401	General Fund Reserved	50	United Samaritans Community Center		
		60	Sewer O&M		
		80	Water		
		801	Water TCP123		
SPECIAL REVENUE		CAPITAL PROJECTS			
8	Vehicle Abatement	10	Strom Drain		
11	Traffic Congestion	20	Community Enhancement		
18	Realignment Funding	41	Public Facility Dev		
19	Asset Forfeiture	42	Public Facility-Streets		
25	Gas Tax 2106	54	Park Project-In Lieu		
30	Gas Tax 2107	55	Park Dev Impact Fee		
31	Gas Tax 2105	61	Sewer Fixed Asset Replacement		
32	Gas Tax- RMRA	62	Sewer Dev Impact Fee		
35	Gas Tax 2107.5	66	WWTP Expansion		
43	Trench Cut Fund	69	Local Transportation Fund-Non-Mot		
49	IT Reserve	70	Local Transportation Fund		
51	Self-Insurance	71	Transportation		
53	SLESF	72	Measure L- Local Road First		
90	Garbage/Refuse	81	Water Dev Fee		
92	Small Business Loan Grant	82	Water Fixed Asst Replacement		
94	96-EDBG-738 Grant	88	Public Works Street Projects-CDBG		
95	1994 CDBG Housing Rehab STBG-799				
96	Home Grant-FTHB				
97	1996 CDBG Housing Rehab				
98	Home Rehab-CalHome				
100	LLD				
200	BAD				

CITY OF HUGHSON HISTORIC EXPENSES BY FUND, FY2008-09 TO FY2017-18

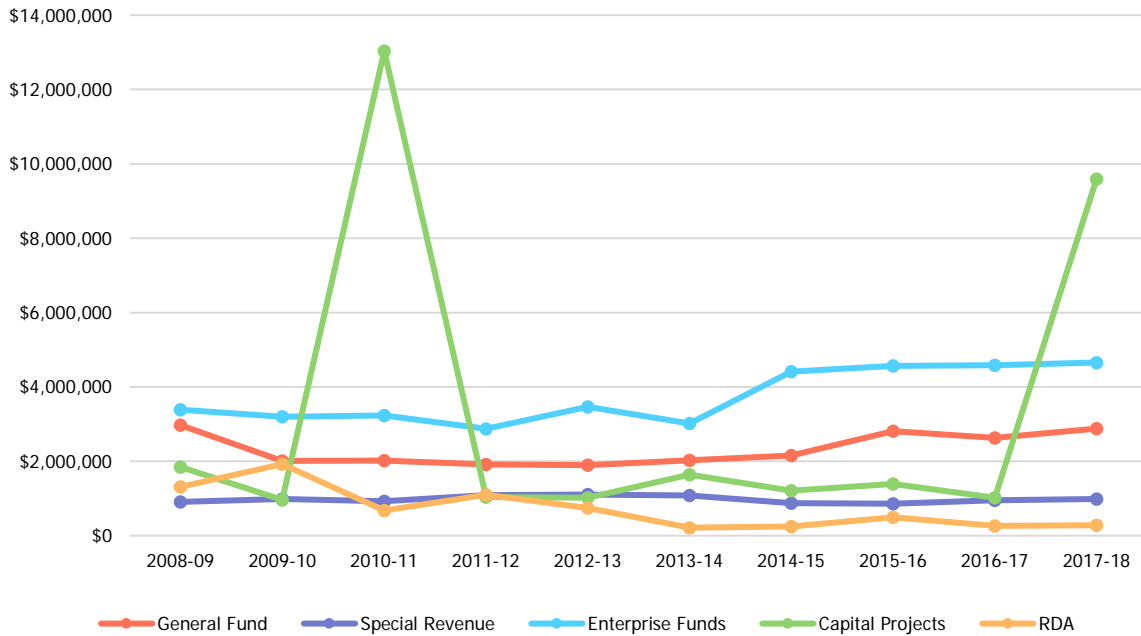


Figure 12 City of Hughson Historic Expenses by Fund, FY2008-09 to FY2017-18

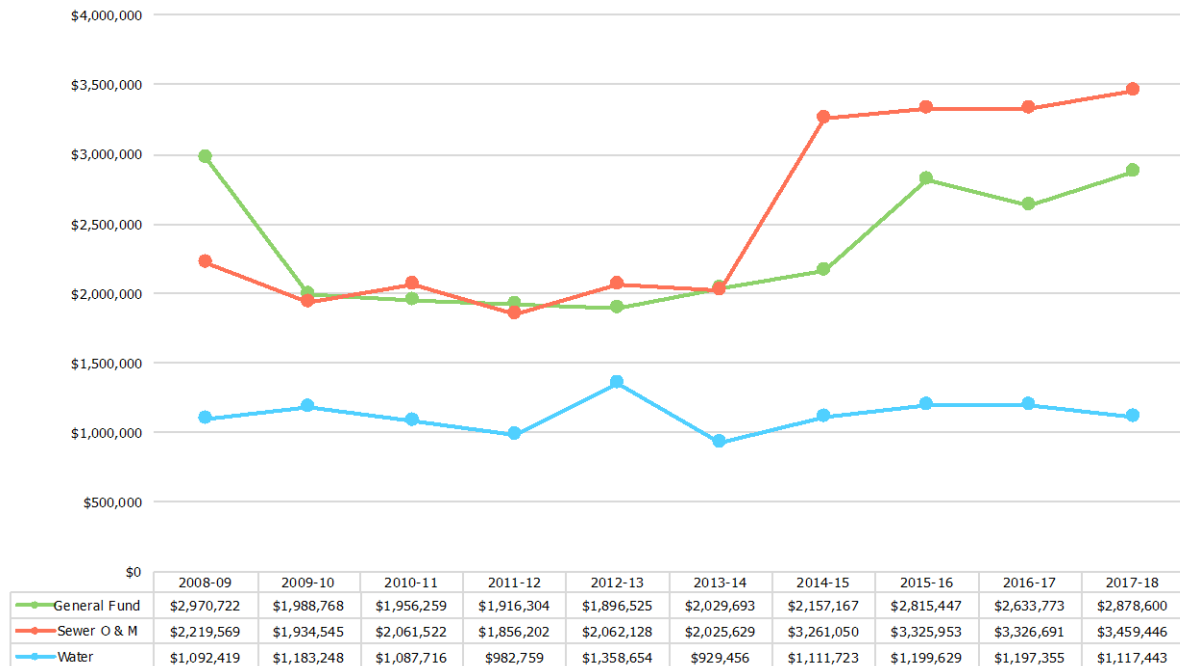


Figure 13 City of Hughson 3 Major Historic Expenses, FY2008-09 to FY2017-18

CITY OF HUGHSON HISTORIC EXPENSES BY TYPE, FY2008-09 TO FY2017-18

Table 14 City of Hughson Historic Expenses by Type, FY2008-09 to FY2017-18

	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Final Budget 2017-18	% of Total Budget
Salary	1,279,678	1,229,655	1,100,345	863,263	846,689	830,441	848,781	973,018	995,307	1,027,782	5.59%
Benefits	704,940	567,505	573,395	543,230	496,881	523,828	559,229	660,588	661,264	733,350	3.99%
Operations	241,233	224,253	227,404	208,818	229,782	230,984	233,771	250,494	252,103	260,830	1.42%
Utilities/Rent	311,837	333,246	321,417	284,840	359,197	512,943	405,538	434,588	417,960	438,325	2.38%
Maintenance-Bldg/Equip/Grounds	47,366	49,529	34,748	77,818	97,626	134,469	101,529	174,683	208,057	262,650	1.43%
Insurance	72,354	69,927	68,286	79,713	69,348	67,769	70,747	85,523	77,552	90,200	0.49%
Contract Services	2,738,807	2,865,299	1,965,658	1,933,706	1,990,092	2,163,665	2,253,098	2,394,934	2,272,675	2,443,991	13.29%
Other	478,872	459,109	554,319	1,952,957	641,394	401,842	417,702	457,570	454,486	472,361	2.57%
Capital	45,021	79,925	39,246	29,596	235,126	68,579	96,593	138,574	157,309	153,500	0.83%
Debt Service	69,037	55,000	60,000	60,000	60,000	0	70,000	276,387	80,000	95,000	0.52%
Transfer	1,818,959	1,186,561	1,210,480	1,143,598	1,188,868	834,735	2,427,972	2,763,636	2,614,782	2,589,515	14.08%
Depreciation	868,054	690,445	654,494	0	0	873,522	0	0	0	0	0.00%
Interest Expense	562,830	553,820	619,497	695,536	808,893	791,341	569,813	529,645	436,237	424,538	2.31%
Capital Projects	1,151,936	743,568	12,595,337	129,140	1,236,601	483,101	783,770	938,398	724,900	9,312,241	50.62%
Assessment Districts	121,760	214,925	205,084	58,983	72,303	73,065	66,726	52,791	101,240	90,660	0.49%
TOTAL	10,512,684	9,322,767	20,229,710	8,061,198	8,332,800	7,990,284	8,905,269	10,130,829	9,453,872	18,394,943	1

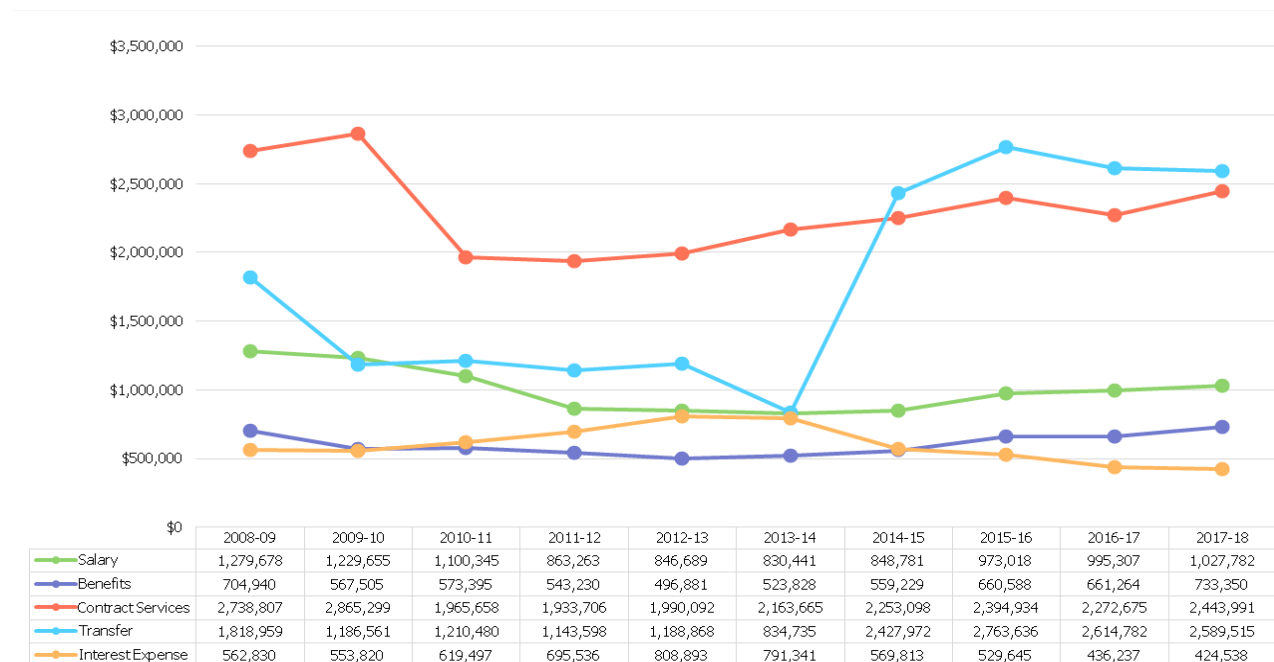


Figure 14 City of Hughson 5 Major Historic Expenses by Type (excluding Capital Projects), FY2008-09 to FY2017-18

CITY OF HUGHSON EXPENSES BY TYPE, FY2008-09, FY2012-13, FY2017-18

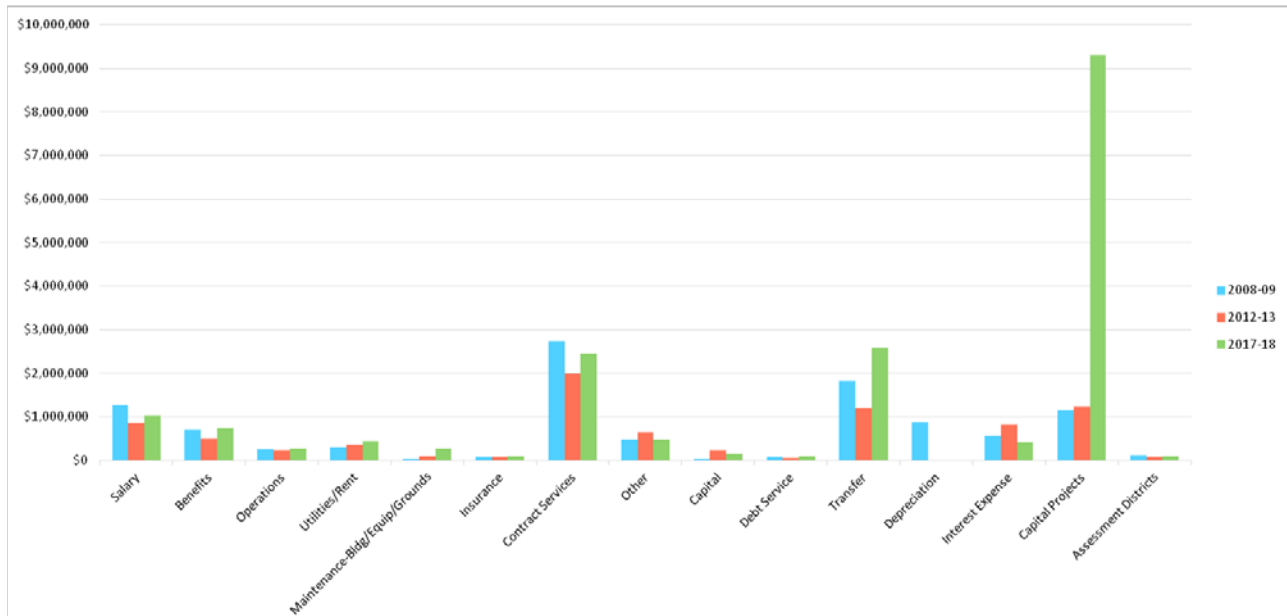


Figure 15 City of Hughson Expenses by Type, FY2008-09, FY2012-13, FY2017-18

CITY OF HUGHSON CAPITAL PROJECTS HISTORIC EXPENSES, FY2008-09 TO FY2017-18

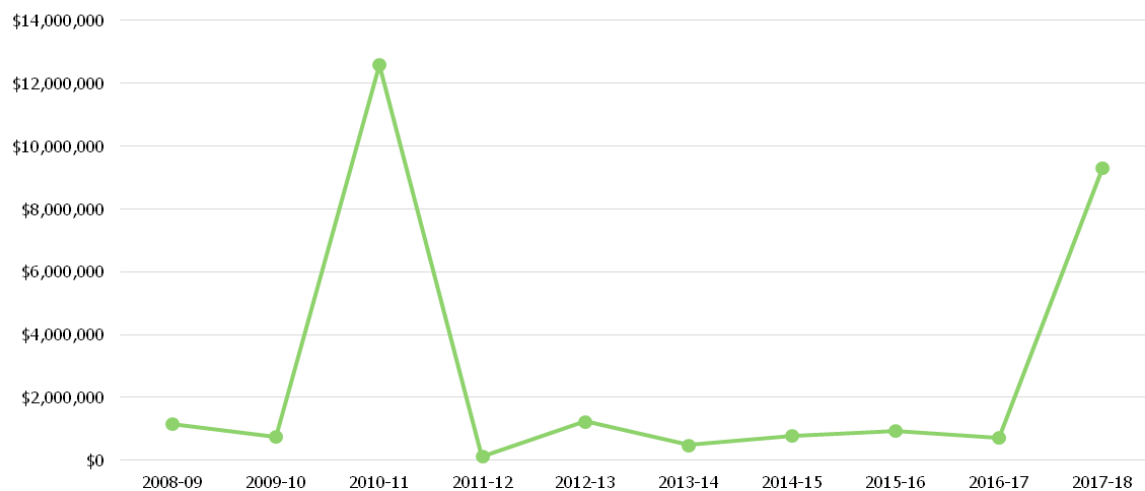


Figure 16 City of Hughson Capital Projects Historic Expenses, FY2008-09 to FY2017-18

CITY OF HUGHSON EXPENSE BY TYPE/FUND, FY2017-18

Table 15 City of Hughson Expense by Type/Fund, FY2017-18

FUND DESCRIPTION	Salary Benefits	Supplies Operations	Utilities Rent	Maint	Insurance	Contract Services	Other	Capital	Debt Service	Interest Expense	Transfer	LLD & BAD	Total	% of Total by Fund
8 Vehicle Abatement											9,000		9,000	0.05%
10 Storm Drain													0	0.00%
11 Traffic Congestion - Prop 42/Gas Tax 2103		2,000		35,000							11,600		48,600	0.26%
13 RDA - Debt Service						12,000			95,000	88,400	82,450		277,850	1.51%
18 Realignment Funding													0	0.00%
20 Community Enhancement													0	0.00%
25 Gas Tax 2106			25,000										25,000	0.14%
30 Gas Tax 2107						23,000					29,000		52,000	0.28%
31 Gas Tax 2105		15,000				1,000					17,000		33,000	0.18%
32 Gas Tax Road Maintenance -RMRA								41,232					41,232	0.22%
35 Gas Tax 2107.5											2,000		2,000	0.01%
40 General Fund	999,343	87,280	74,225	93,750	18,200	1,543,341	18,461				44,000		2,878,600	15.65%
41 Public Facility Development								223,256					223,256	1.21%
48 Community Senior Center		2,000	8,000	31,300		15,000							56,300	0.31%
49 IT Reserve								20,500					20,500	0.11%
50 United Samaritans Community Cntr		1,200	6,500	300			300				7,620		15,920	0.09%
51 Self Insurance													0	0.00%
53 SLESF			3,600			50,000		48,000					101,600	0.55%
55 Park Development Impact Fee													0	0.00%
60 Sewer O & M	391,273	72,350	174,900	74,800	45,000	230,750	248,000	36,667			2,185,706		3,459,446	18.81%
62 Sewer Improvement Impact Fee													0	0.00%
66 WWTP Expansion										290,420			290,420	1.58%
69 Local Transportation Fund - Non Mot						5,000							5,000	0.03%
70 Local Transportation Fund			20,000										20,000	0.11%
71 Transportation								100,000					100,000	0.54%
72 Measure L - Local Roads First								275,000					275,000	1.49%
80 Water	314,310	81,000	126,100	27,500	27,000	101,000	166,000	38,333		45,718	190,482		1,117,443	6.07%
82 Water Fixed Asst Replacement								8,327,753					8,327,753	45.27%
88 Public Works Street Projects - CDBG								355,000					355,000	1.93%
90 Garbage/Refuse						455,400	39,600						495,000	2.69%
95 1994 CDBG 94-STBG-799													0	0.00%
96 Home Grant -FTHB													0	0.00%
97 1996 CDBG Housing Rehab													0	0.00%
100/ 200 LLD & BAD	56,206										10,657	90,660	157,523	0.86%
801 Water TCP123						7,500							7,500	0.04%
TOTAL	1,761,132	260,830	438,325	262,650	90,200	2,443,991	472,361	9,465,741	95,000	424,538	2,589,515	90,660	18,394,943	
% of Total by Type	9.57%	1.42%	2.38%	1.43%	0.49%	13.29%	2.57%	51.46%	0.52%	2.31%	14.08%	0.49%		

CITY OF HUGHSON PAYROLL DISTRIBUTION, SALARY/BENEFIT COST, FY2017-18

Table 16 City of Hughson Payroll Distribution, FY2017-18

2017-18	40-110 Legis	40-120 City Mgr	40-130 City Clk	40-140 Finance	40-150 Treasurer	40-170 Bldg & Grounds	40-180 Parks & Rec	40-190 Plan & Bldg	40-310 Public Works	40-320 Street Maint	60-330 Sewer O & H	60-350 Sewer WWTP	80-340 Water O & H	100 LLD	200 BAD	TOTAL
Mayor	100.00%															100.00%
Mayor Pro Tem	100.00%															100.00%
Council Member	100.00%															100.00%
Council Member	100.00%															100.00%
Council Member	100.00%															100.00%
Planning Commission								100.00%								100.00%
Planning Commission								100.00%								100.00%
Planning Commission								100.00%								100.00%
Planning Commission								100.00%								100.00%
Planning Commission								100.00%								100.00%
Treasurer					100.00%											100.00%
City Manager		100.00%														100.00%
Finance Director				100.00%												100.00%
Asst. Asst./Deputy Clerk			75.00%	25.00%												100.00%
Accounting Manager				33.00%							34.00%		33.00%			100.00%
Accounting Technician				33.00%							34.00%		33.00%			100.00%
Office Assistant				33.00%							34.00%		33.00%			100.00%
Community Dev Director								50.00%	10.00%			20.00%	20.00%			100.00%
Planning & Building Assistant								100.00%								100.00%
Code Enforcement Officer								100.00%								100.00%
PW Superintendent						5.00%	10.00%		25.00%	20.00%	30.00%			5.00%	5.00%	100.00%
Maintenance Wkr I						5.00%	10.00%		35.00%	25.00%	25.00%					100.00%
Maintenance Wkr II						5.00%	10.00%		35.00%	25.00%	25.00%					100.00%
Maintenance Wkr II						5.00%	10.00%		35.00%	25.00%	25.00%					100.00%
Maintenance Wkr II						20.00%	25.00%							40.00%	15.00%	100.00%
Utilities Superintendent											25.00%	25.00%	50.00%			100.00%
WWTP Operator I											20.00%	70.00%	10.00%			100.00%
Water Distribution Oper											30.00%		70.00%			100.00%
	5.00	1.00	0.75	2.24	1.00	0.40	0.65	2.50	0.35	1.25	3.02	0.95	3.24	0.45	0.20	26.00
	5 Part time			1 Part time			6 Part time									

16 Full Time Positions

12 Part Time Positions

Additional Personnel Support Provided by Contract Service, Express Personnel, CDOC and Office Team

Table 17 City of Hughson Salary/Benefit Cost, FY2017-18

	Annual Salary	PERS	Medicare	SUI	Health	Life	Dental	Vision	WC	Def Comp	Total Benefits	Total Costs
40-110 Legislative	15,600	0	1,195	0	0	0	0	0	0	0	1,195	16,795
40-120 City Manager	147,816	16,420	2,143	434	19,128	1,008	2,441	549	5,349	2,813	50,285	198,131
40-130 City Clerk	44,871	5,239	651	326	13,671	415	1,831	412	567	450	23,561	68,432
40-140 Finance	156,594	17,270	2,270	922	25,635	1,460	4,230	988	2,022	1,146	65,903	222,587
40-145 PERS - Liability	0	76,783	0	0	0	0	0	0	0	0	76,783	76,783
40-150 City Treasurer	1,200	0	92	0	0	0	0	0	0	0	92	1,292
40-170 Bldgs & Grounds	21,429	2,015	311	174	5,556	207	503	126	2,936	135	11,962	33,391
40-180 Parks & Rec	34,674	3,214	503	282	9,079	337	787	200	4,809	225	19,436	54,110
40-190 Planning/Bldg	102,891	10,703	1,902	1,085	20,668	793	2,856	642	2,427	500	41,576	144,467
40-210 Police	0	41,216	0	0	0	0	0	0	0	0	41,216	41,216
40-310 Public Works Adm	26,476	3,091	384	152	6,949	247	608	141	2,889	210	14,670	41,146
40-320 Street Maint	64,923	6,086	941	543	16,692	640	1,263	346	9,121	435	36,067	100,990
Total General Fund	616,504	182,037	10,392	3,967	127,377	5,106	14,519	3,404	30,119	5,914	382,837	999,340
60-330 Sewer M & O	171,156	38,311	2,482	1,311	45,044	1,712	4,664	1,134	16,430	1,233	112,321	283,477
60-350 WWTP	61,163	14,554	887	412	18,509	556	2,319	522	8,514	360	46,633	107,796
80-340 Water M & O	187,554	45,370	2,720	1,406	48,476	1,841	5,534	1,323	18,805	1,281	126,756	314,310
100 LLD District	24,323	2,559	353	195	6,497	235	655	156	3,338	150	14,138	38,461
200 BAD District	11,082	1,200	161	87	3,107	108	291	69	1,565	75	6,664	17,746
Total Other Funds	455,278	101,995	6,602	3,411	121,632	4,453	13,463	3,204	48,652	3,099	306,512	761,790
	1,071,782	284,032	16,995	7,379	249,009	9,559	27,983	6,608	78,771	9,013	689,348	1,761,131

PERS Unfunded Liability Costs - \$132,384 Distributed between Water, Sewer and General Funds
3% Salary Adjustment:

2014-15 Totals - Budget	888,577	244,756	14,116	6,510	218,805	8,331	18,648	3,776	61,997	6,000	582,439	1,471,016
2015-16 Totals - Budget	983,917	270,795	15,498	6,510	259,971	9,029	27,655	4,124	60,936	7,200	661,718	1,645,635
2016-17 Totals - Budget	1,025,033	278,877	16,091	7,378	255,475	9,457	28,015	4,392	75,982	9,036	684,703	1,709,736

CITY OF HUGHSON CAPITAL PROJECTS, FY2017-18

Table 18 City of Hughson Capital Projects, FY2017-18

FUND	DEPT	Description	Expense Acct #		
Capital - Equipment/Buildings					
41	800	LAND	7001	\$10,000	Land next to Annex
41	800	CITY HALL REMODEL/PHONE	7020	\$40,000	Phone System Upgrade
41	800	ACCOUNTING SOFTWARE UPGRADE	7021	\$173,256	MOM System Replacement/Server
49	147	HARDWARE - REPLACEMENT	7009	\$18,000	Hardware Repair/Repl
49	147	SOFTWARE - REPLACEMENT	7014	\$2,500	Computer Software Repl
53	215	POD CAMERAS	7022	\$48,000	POD Cameras/LPRs
60	330/350	VEHICLES	7006	\$36,667	2/3 utility vehicle
80	340	VEHICLES	7006	\$18,333	1/3 utility vehicle
80	340	OTHER EQUIPMENT	7006	\$20,000	Water Meters/Valve Turner
Total Equipment - Improvements				\$366,756	
Capital - Projects					
32	800	WHITMORE AVE	8053	\$41,232	SB1-RMRA Project
71	800	WHITMORE AVE	8053	\$100,000	
72	800	HUGHSON AVE	80XX	\$125,000	Measure L Project
72	800	SANTA FE OVERLAY	8056	\$150,000	Measure L Project
82	800	WELL #9	8048	\$8,327,753	
88	800	2ND STREET SIDEWALK	8054	\$355,000	
Total Projects				\$9,098,985	
GRAND TOTAL CAPITAL				\$9,465,741	

CITY OF HUGHSON OUTSTANDING DEBT SERVICE, 2017-18

Table 19 City of Hughson Outstanding Debt Service, FY2017-18

Debt Issuance	Fund	Interest Rate	Original Principal	Year Issued	Outstanding Principal	Outstanding Interest	Annual Payment Amount	Due Thru
RDA Refunding & Capital Projects (Bond payable from Tax Increment)	13	2.00%	\$2,660,000	2016	\$2,580,000	\$1,124,550	Principal \$ 95,000 Interest \$ 87,450 Total: \$182,450	2036
Water Tank Project Loan (Loan payable from revenues of the water system)	80	3.40%	\$2,400,000	2006	\$1,335,315	\$225,937	Principal \$129,160 Interest \$ 44,312 Total: \$173,472	2026
WWTP Expansion Project (Loan payable from revenues of the WWTP and Sewer Revenues)	60	3.40%	\$6,780,000	2008	\$4,353,784	\$901,269	Principal \$332,506 Interest \$145,226 Total: \$ 477,732	2028
STATE WATER RESOURCE BOARD SRF LOAN WWTP Expansion Project (Loan payable from revenues of the WWTP and Sewer Revenues)	66	1%	\$20,871,789	2010	\$14,519,377	\$986,779	Principal \$1,112,944 Interest \$ 145,194 Total \$1,258,138	2030
Total Principal					\$22,788,476			
Total Interest						\$3,238,535		
FY 17-18 Debt Payments							\$2,091,792	

CITY OF HUGHSON TRANSFER TABLE, FY2017-18

Table 20 City of Hughson Transfer Table, FY2017-18

Transfer In 4999			Transfer Out 8505		
Fund			Fund		
40	General Fund	169,327	8	Vehicle Abatement	9,000 Code Enforcement
			11	Gas Tax - 2103	11,600 Admin Ser
			13	RDA	82,450 Admin Ser
			30	Gas Tax - 2107	29,000 Admin Ser
			31	Gas Tax - 2105	17,000 Admin Ser
			35	Gas Tax - 2107.5	2,000 Admin Ser
			50	Samaritans Center	7,620 Staff Service
			100	LLD	8,520 Admin Ser
			200	BAD	2,137 Admin Ser
		169,327		169,327	
48	Community Senior Center	39,000	40	General Fund	39,000 Support from GF
49	IT Replacement	15,000	40	General Fund	5,000 Hardware/Software
			60	Sewer M & O	5,000 Hardware/Software
			80	Water	5,000 Hardware/Software
66	WWTP Expansion	1,445,450	60	Sewer M & O	1,445,450 Principle Payment
66	WWTP Expansion	290,420	60	Sewer M & O	290,420 Interest Payment
61	Sewer Fixed Asset Replacement	444,836	60	Sewer M & O	444,836 Depreciation
82	Water Fixed Asset Replacement	185,482	80	Water	185,482 Depreciation
		2,420,188		2,420,188	
	Total Transfers	<u>2,589,515</u>		<u>2,589,515</u>	
40	General Fund	402,000	60-6203-330	Administrative Ser	238,000
			80-6203-340		164,000
		<u>402,000</u>		<u>402,000</u>	

Often, one Fund will provide service to another Fund. The General Fund provides administrative service to various funds, such as Water, Sewer, Gas Tax, BAD, LLD. These transfers cover the costs of Staff support (such as the Finance Department, Administration, etc.) to administer the programs. Transfers are made to the IT Fund (49) from the General, Water and Sewer Fund. These transfers are to build up a reserve to fund future IT needs. In addition, a portion of the funds collected from User fees (Sewer, Water) covers future asset replacement - via depreciation costs.



2017- 2018 CITY BUDGET

RESOLUTION NO. 2017-39

CITY OF HUGHSON **CITY COUNCIL** **RESOLUTION NO. 2017-39**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON ADOPTING THE FINAL ANNUAL BUDGET OF THE CITY OF HUGHSON FOR FISCAL YEAR 2017-2018

WHEREAS, the City Manager has submitted the Fiscal Year 2017-2018 Final Budget to the City Council for review and consideration in accordance with established policies and objectives; and

WHEREAS, the Fiscal Year 2017-2018 Budget is based on public comment, significant analysis of the City's needs and direction of the City Council after many budget review session:

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Hughson that the Fiscal Year 2017-2018 Final Budget is hereby approved and the General Fund, Special Revenue, Capital Project Funds, Low Income Housing, Debit Service Fund, Enterprise Funds and Redevelopment Agency Funds Budget for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018 is hereby adopted as reflected in Attachment "A", in the total amount of \$18,394,943.

PASSED AND ADOPTED, by the City Council of the City of Hughson at its regular meeting held on this 25th day of September, 2017 by the following roll call votes: (4-0-0-1)

AYES: FONTANA, BAWANAN, HILL, CARR

NOES: NONE.

ABSTENTIONS: NONE.

ABSENT: Mayor YOUNG



GEORGE CARR, Mayor Pro Tem

ATTEST:



SUSANA DIAZ, Deputy City Clerk

CITY OF HUGHSON FUND DESCRIPTION LISTING, FY2017-18

Table 21 City of Hughson Fund Description Listing, FY2017-18

FUND #	FUND NAME	SOURCE OF FUNDS	USES OF FUNDS
GENERAL FUND TYPE			
40	General Fund	Property/Sales Tax, State Subventions, Permits/Licenses, User Fees, Fines	Discretion of Council: Administration, Public Safety, Parks and Recreation
401	General Fund Reserve	Transferred from General Fund	Discretion of Council
SPECIAL REVENUE FUND TYPE			
8	Vehicle Abatement	Assessment on Motor Vehicle Fees -County	Regulating Abandoned Vehicle
11	Gas Tax 2103	State Gas Tax	Expenditures for Streets
18	BSCC AB 109 - Realignment	State of California	Assist Cities with Prison Realignment Program
19	Asset Forfeiture	Property seized by Police	Law Enforcement Related Activity
25-35	Gas Tax	State/Federal Gas Tax	Street/Road Maintenance
43	Trench Out	Developers whose projects require trenching	Restore Streets
49	IT Reserve	Transfers from General Fund, Sewer and Water	Software and Hardware IT Upgrades
51	Self Insurance	Adjustments/Payments - Insurance Policies	Claims/Premiums on Insurance
53	SLESF (Supplemental Law Enforcement)	Funds from State	Additional Law Enforcement Service
90	Solid Waste (Garbage)	User Fees - Garbage Bills	Cost of Garbage Service
92/99	Grants (CDBG) - Housing	Funds State HCD/Feds; Distributed by County	Housing Rehab/Constr, P W Projects, Sen Housing
13	Redevelopment	Portion of Tax Increment	Payment of Bond
100/200	Landscape/Benefit Assessment District	Tax Assessment	Maintenance of Parks and Streetscape
SPECIAL REVENUE FUND TYPE Capital Projects			
Impact / Developer Fees			
10	Storm Drain Impact Fee	Fees collected from Development	Storm Drain Capital Projects
20	Community Enhancement	Fees collected from Development	Funding for Sports Complex, Community Ctr, Parks
41	General Government Impact Fee	Fees collected from Development	Funding for City Hall, Corporation Yard
42	Street Impact	Fees collected from Development	Street Projects
54	Parkland In-Lieu Fee	Fees collected from Development	Park Land Purchase
55	Parks Capital Improvements	Fees collected from Development	Park Land Purchase/Development
62	Sewer Improvement Impact Fee	Fees collected from Development	Sewer Capital Projects
81	Water Impact Fee	Fees collected from Development	Water Capital Projects
Other Capital			
69-70	LTF - Street Fund - Non Motorized	Transportation Development Act - LTF, other Money for Street Projects	Used for Street Projects, Sidewalk Repair, Signal Lights, Street Project local match
71	Transportation	Other funding sources, includes OMAQ, STIP	Street Projects - Construction
72	Transportation	Measure L Sales Tax	Street Projects
88	Public Works Street Projects	Other funding sources, includes CDBG	Street Projects - Construction
ENTERPRISE FUND TYPE			
48	Community Senior Center	Rental Income	Cost of Operations for Senior Center
50	USF Community Center	Rental Income	Cost of Operations for USF Center
60/61/66	Sewer/Sewer Capital	User Fees - Sewer Bills	Cost of Operations of Sewer/Storm Drain System Capital Portion for Capital Improvements
80/81/82/801	Water/Water Capital	User Fees - Water Bills	Cost of Operations of Water System Capital Portion for Capital Improvements

CITY OF HUGHSON BUDGET SUMMARY, FY2017-18

Table 22 City of Hughson Budget Summary, FY2017-18

	Beginning Bal 7/1/2017	Projected Revenue	Transfer In	Projected Expenditures	Transfer Out	Projected Ending Bal 6/30/18
40 General Fund	2,405,531	2,713,300	169,327	2,834,600	44,000	2,409,558
401 General Fund Reserve	875,069	100		0		875,169
General Fund	3,280,600	2,713,400	169,327	2,834,600	44,000	3,284,727
8 Vehicle Abatement	17,105	9,000		0	9,000	17,105
11 Gas Tax 2103	117,800	28,677		37,000	11,600	97,877
18 Realignment Funding	35,722	0		0		35,722
19 Asset Forfeiture	1,660	0		0		1,660
25 Gas Tax 2106	152	29,899		25,000		5,051
30 Gas Tax 2107	22,014	53,686		23,000	29,000	23,700
31 Gas Tax 2105	12,072	41,558		16,000	17,000	20,630
32 Gas Tax Road Maintenance -RMRA	0	41,232		41,232		0
35 Gas Tax 2107.5	-328	2,000		0	2,000	-328
43 Trench Cut Fund	76,626	200		0		76,826
49 IT Reserve	112,200	0	15,000	20,500		106,700
51 Self Insurance	73,303	0		0		73,303
53 SLESF	77,976	100,000		101,600		76,376
90 Garbage/Refuse	56,334	495,000		495,000		56,334
92 Small Business Loan Grant	93,595	0		0		93,595
94 96-EDBG-738 Grant	400	0		0		400
95 1994 CDBG Housing Rehab STBG-799	220,732	1,200		0		221,932
96 Home Grant - FTHB	35,041	0		0		35,041
97 1996 CDBG Housing Rehab	200,764	2,150		0		202,914
98 Home Rehab - CalHome	40,000	0		0		40,000
100 LLD	78,153	132,287		119,894	8,520	82,026
200 BAD	160,231	58,550		26,972	2,137	189,672
Special Revenue	1,431,552	995,439	15,000	906,198	79,257	1,491,793
48 Community Senior Center	-7,514	18,120	39,000	56,300		-6,694
50 United Samaritans Community Center	261	14,500		8,300	7,620	-1,159
60 Sewer O & M **	2,603,207	3,637,200		1,273,740	2,185,706	2,780,961
80 Water **	241,476	1,524,500		926,961	190,482	648,533
801 Water TCP123	7,759	0		7,500	0	259
Enterprise Funds	2,845,189	5,194,320	39,000	2,272,801	2,383,808	5,776,708
10 Storm Drain	371,620	73,314		0		444,934
20 Community Enhancement	113,224	26,258		0		139,482
41 Public Facility Development	1,391,130	79,800		223,256		1,247,674
42 Public Facility - Streets	-145,287	106,626		0		-38,661
54 Park Project - In Lieu	634,428	52,266		0		686,694
55 Park Development Impact Fees	428,481	69,542		0		498,023
61 Sewer Fixed Asset Replacement	3,692,911	2,500	444,836	0		4,140,247
62 Sewer Developer Impact Fee	1,391,024	358,030		0		1,749,054
66 WWTP Expansion **	56,465	3,000	1,735,870	290,420		1,504,915
69 Local Transportation Fund - Non Mot	7,082	5,311		5,000		7,393
70 Local Transportation Fund	122,692	0		20,000		102,692
71 Transportation	-261,725	187,974		100,000		-173,751
72 Measure L - Local Roads First	0	275,000		275,000		0
81 Water Development Fee	-163,929	98,878		0		-65,051
82 Water Fixed Asst Replacement	803,305	5,002,200	185,482	8,327,753		-2,336,766
88 Public Works Street Projects - CDBG	0	355,000		355,000		0
Capital Projects	8,441,421	6,695,699	2,366,188	9,596,429	0	7,906,879
13 RDA - Debt Service	256,319	425,650		195,400	82,450	404,119
RDA	256,319	425,650	0	195,400	82,450	-1,699,137
GRAND TOTAL	16,255,081	16,024,508	2,589,515	15,805,428	2,589,515	16,760,970
	Rev	18,614,023	EXP	18,394,943		

** Water Bonds - Principal Payment \$200,878 (\$124,878 to water tank project, \$76,000 to interfund loan agreement)

** Sewer Bonds - Principal Payment \$1,423,408 Paid out of Fund 66, transfer cash from Fund 60.

CITY OF HUGHSON REVENUE VS. EXPENSE, FY2017-18

Table 23 City of Hughson Revenue vs. Expense, FY2017-18

	Projected Revenue	Projected Expenses	Revenue vs Expenses
40 General Fund	2,882,627	2,878,600	4,027
401 General Fund Reserve	100	0	100
General Fund	2,882,727	2,878,600	4,127
8 Vehicle Abatement	9,000	9,000	0
11 Gas Tax 2103	28,677	48,600	-19,923
18 Realignment Funding	0	0	0
19 Asset Forfeiture	0	0	0
25 Gas Tax 2106	29,899	25,000	4,899
30 Gas Tax 2107	53,686	52,000	1,686
31 Gas Tax 2105	41,558	33,000	8,558
32 Gas Tax Road Maintenance -RMRA	41,232	41,232	0
35 Gas Tax 2107.5	2,000	2,000	0
43 Trench Cut Fund	200	0	200
49 IT Reserve	15,000	20,500	-5,500
51 Self Insurance	0	0	0
53 SLESF	100,000	101,600	-1,600
90 Garbage/Refuse	495,000	495,000	0
92 Small Business Loan Grant	0	0	0
94 96-EDBG-738 Grant	0	0	0
95 1994 CDBG Housing Rehab STBG-799	1,200	0	1,200
96 Home Grant - FTHB	0	0	0
97 1996 CDBG Housing Rehab	2,150	0	2,150
98 Home Rehab - CalHome	0	0	0
100 LLD	132,287	128,414	3,873
200 BAD	58,550	29,109	29,441
Special Revenue	1,010,439	985,455	24,984
48 Community Senior Center	57,120	56,300	820
50 United Samaritans Community Center	14,500	15,920	-1,420
60 Sewer O & M **	3,637,200	3,459,446	177,754
80 Water **	1,524,500	1,117,443	407,057
801 Water TCP123	0	7,500	-7,500
Enterprise Funds	5,233,320	4,656,609	576,711
10 Storm Drain	73,314	0	73,314
20 Community Enhancement	26,258	0	26,258
41 Public Facility Development	79,800	223,256	-143,456
42 Public Facility - Streets	106,626	0	106,626
54 Park Project - In Lieu	52,266	0	52,266
55 Park Development Impact Fees	69,542	0	69,542
61 Sewer Fixed Asset Replacement	447,336	0	447,336
62 Sewer Developer Impact Fee	358,030	0	358,030
66 WWTP Expansion **	1,738,870	290,420	1,448,450
69 Local Transportation Fund - Non Mot	5,311	5,000	311
70 Local Transportation Fund	0	20,000	-20,000
71 Transportation	187,974	100,000	87,974
72 Measure L - Local Roads First	275,000	275,000	0
81 Water Development Fee	98,878	0	98,878
82 Water Fixed Asst Replacement	5,187,682	8,327,753	-3,140,071
88 Public Works Street Projects - CDBG	355,000	355,000	0
Capital Projects	9,061,887	9,596,429	-534,542
13 RDA - Debt Service	425,650	277,850	147,800
RDA	425,650	277,850	147,800
GRAND TOTAL	18,614,023	18,394,943	219,080

CITY OF HUGHSON GENERAL FUND-40, FY2017-18

Table 24 City of Hughson Revenue-General Fund 40, FY2017-18

Fund	Description Revenue	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
40	CURRENT PROPERTY	4001	278,845	258,822	261,218	270,000	270,000	2% Increase
40	PRIOR YEAR	4003	443	1,023	-	500	500	
40	PROPERTY TAX - UNSEC OTHER	4004	408	461	31,485	10,000	10,000	
40	PROP TAX - RDA CONTR	4006	5,195	0	-	0	0	
40	SALES TAX	4101	632,696	874,657	1,015,561	1,013,000	945,000	.01 of Sales Tax paid
40	IN LIEU SALES TAX	4102	229,285	226,568	-	0	0	
40	PROPERTY TRANSFER TAX	4103	17,636	26,169	25,084	20,000	20,000	
40	GAS UTILITY	4201	17,276	17,205	15,037	15,000	15,000	
40	GARBAGE FRANCHISE	4202	29,741	47,081	51,339	39,600	39,600	8% of Billing Res/Comm.
40	CABLE/PHONE T.V.	4203	48,304	43,661	39,019	31,000	31,000	
40	BUSINESS LICENSES	4301	22,842	22,268	20,851	21,000	21,000	26 Homes X \$1,756
40	BUILDING PERMITS	4401	154,559	81,468	125,702	100,000	100,000	
40	YARD SALE PERMITS	4405	535	560	360	250	250	
40	ENCROACHMENT PERMITS	4407	3,615	8,484	3,160	3,950	3,950	\$790 per Permit
40	ORDINANCE UPDATE	4408	469	0	-	0	0	
40	OTHER PERMITS	4409	3,361	2,506	2,217	2,500	2,500	
40	TRAFFIC FINES	4501	36,353	47,106	54,797	50,000	50,000	
40	PARKING FINES	4504	7,732	6,294	8,169	6,000	6,000	Duncan/Inglewood
40	INTEREST EARNED	4601	2,458	5,478	3,314	2,000	2,000	
40	GRANTS - BEV/OTHER	4706	5,000	5,000	5,000	5,000	5,000	
40	MOTOR VEHICLE IN LIEU TAX	4710	584,007	554,340	586,299	585,000	585,000	Based on Assessed Value
40	HOMEOWNER'S PROP. TAX RELIEF	4720	3,223	3,148	3,040	1,000	1,000	
40	SB813 SUPPLEMENTAL TAXES	4725	2,191	4,712	4,383	4,500	4,500	
40	STANISLAUS COUNTY FEES	4728	8,057	916	2,137	1,000	1,000	
40	FHA IN-LIEU TAXES	4731	0	112	120	0	0	
40	PLANNING APPLICATION	4735	2,244	155	310	500	500	
40	PROP 172-PUBLIC SAFETY AUG	4737	8,776	8,111	7,685	7,000	7,000	Moved From Fund 7
40	UTILITY PENALTIES	4803	75,636	76,928	76,815	70,000	70,000	Fees for Delinquent Payments
40	PLAN CHECK FEES	4813	47,436	34,418	49,532	36,000	36,000	
40	BLDG CODE VIOLATIONS	4821	3,500	300	300	500	500	
40	ADMINISTRATIVE CITATION	4823	0	0	1,200	0	0	
40	VEHICLE RELEASE FEES	4827	13,540	18,690	14,880	15,500	15,500	
40	MISC. FEES & CHARGES	4829	30,018	27,709	19,803	20,000	20,000	
40	RETURNED CHECK CHARGES	4830	1,540	1,735	1,860	1,500	1,500	
40	BOOKING FEES	4833	159	463	508	400	400	
40	SALE OF DOCUMENTS	4902	988	160	308	100	100	Police Reports
40	SALE OF SURPLUS PROPERTY	4909	0	29,849	-	0	0	
40	REFUND	4915	14,700	25,691	19,156	20,000	20,000	Refunds/Reimb-TASK-CDBG
40	SUNDRY REVENUES	4919	2,135	692	1,558	500	500	
40	QUASI-EXTERNAL TRANSACTION	4920	360,000	402,000	402,000	402,000	402,000	Costs Reim by Enterprise
40	RENTAL FEE	4931	14,848	24,744	19,575	21,000	21,000	Parks/Annex
40	AB 939 / TIRE AMNESTY	4935	6,006	2,345	2,080	5,000	5,000	Moved from Fund 5
TOTAL REVENUE			2,675,757	2,892,028	2,875,862	2,781,300	2,713,300	
40	TRANSFERS-IN	4999	113,936	170,304	167,631	169,327	169,327	
GRAND TOTAL REVENUE			2,789,693	3,062,332	3,043,493	2,950,627	2,882,627	
TOTAL General Fund Exp			2,157,167	2,815,447	2,633,773	2,870,716	2,878,600	
DIFFERENCE Rev-Exp			632,526	246,885	409,720	79,911	4,027	

Table 25 City of Hughson Expenses-General Fund 40, FY2017-18

FUND 40 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
40	110	REGULAR SALARIES	5001	14,559	15,600	15,600	15,600	15,600	Salary - 5 Council Seats PT
40	110	MEDICARE TAX	5170	1,279	1,194	1,194	1,195	1,195	
40	110	OFFICE SUPPLIES	6001	592	586	423	500	500	
40	110	DUES/PUBLICATIONS	6004	9,664	9,193	4,213	4,795	4,795	League Membership, StanCOG, Chronicle
40	110	TRAVEL/MEETINGS	6005	1,296	2,848	4,655	6,000	6,000	League of CA Cities, State of the City, CC/EDC Meetings
40	110	DEPT SUPPLIES	6101	118	0	617	500	500	
40	110	PHONE/RADIO	6105	765	1,219	508	650	650	
40	110	CONTRACT SERVICES	6202	0	0	7,300	7,300	7,300	Alliance, Hughson SBDC
40	110	LEGISLATIVE		28,273	30,640	34,510	36,540	36,540	
40	120	REGULAR SALARIES	5001	108,791	120,643	136,509	140,646	140,646	Salary - City Manager
40	120	TECH ALLOWANCE	5008	1,020	1,028	1,200	1,200	1,200	
40	120	VEHICLE ALLOWANCE	5009	3,600	3,700	6,000	6,000	6,000	
40	120	P.E.R.S.	5110	24,351	18,046	18,612	16,420	16,420	
40	120	MEDICAL INS.	5120	21,553	21,695	25,248	19,677	19,677	
40	120	UNEMPLOYMENT INS	5130	434	434	1,102	434	434	
40	120	WORKER'S COMP	5140	3,912	6,377	4,888	5,349	5,349	
40	120	LIFE INS	5150	918	1,066	1,408	1,008	1,008	
40	120	DENTAL INS	5160	2,085	2,188	2,438	2,441	2,441	
40	120	MEDICARE TAX	5170	1,880	1,835	2,122	2,143	2,143	
40	120	DEF COMP	5175	802	1,190	2,730	2,813	2,813	
40	120	OFFICE SUPPLIES	6001	495	596	359	500	500	
40	120	POSTAGE	6003	56	62	58	100	100	
40	120	DUES/PUBLICATIONS	6004	379	169	1,264	1,500	1,500	ICMA, Mod Bee, Turlock Journal, Hughson Chronicle, Costco
40	120	TRAVEL/MEETINGS	6005	3,052	1,915	1,713	3,000	3,000	Professional Development, Business Meetings
40	120	DEPT SUPPLIES	6101	1,029	222	360	1,600	1,600	
40	120	PHONE/RADIO	6105	2,679	4,265	1,779	2,350	2,350	
40	120	RENTS/LEASES	6107	1,013	982	826	800	800	
40	120	PETROLEUM PROD	6110	880	802	729	900	900	
40	120	CONTRACT SRVCS-Incentive Prog	6121	22,892	9,800	341	25,000	25,000	City Business Assistance Program
40	120	EVENT SPONSORING	6130	11,961	11,905	11,795	11,000	11,000	Love Hughson, National Night Out, Concerts, Halloween, Thanksgiving, Operation Santa
40	120	EMPLOYEE APPRECIATION	6131	0	275	421	2,000	2,000	Employee Appreciation Program
40	120	CONTRACT SRVCS	6202	1,366	14,502	23,277	20,000	20,000	SeeClickFix/Shredding/Farmers' Market
40	120	CITY MANAGER		215,148	223,697	245,180	266,881	266,881	
40	130	REGULAR SALARIES	5001	32,835	56,563	46,696	44,871	44,871	
40	130	OVERTIME	5003	0	0	27	0	0	
40	130	P.E.R.S.	5110	7,273	3,764	5,756	5,239	5,239	
40	130	MEDICAL INS.	5120	4,021	7,196	12,754	14,083	14,083	
40	130	UNEMPLOYMENT INS	5130	107	733	606	326	326	
40	130	WORKER'S COMP	5140	558	609	603	567	567	
40	130	LIFE INS	5150	225	208	0	415	415	
40	130	DENTAL INS	5160	311	568	1,501	1,831	1,831	
40	130	MEDICARE TAX	5170	547	2,575	850	651	651	
40	130	DEF COMP	5175	0	138	0	450	450	
40	130	EMPL ASSIST PRG	5180	0	0		0	0	
40	130	OFFICE SUPPLIES	6001	1,782	2,110	1,375	2,000	2,000	
40	130	POSTAGE	6003	150	165	162	200	200	
40	130	DUES/PUBLICATIONS	6004	1,101	2,021	90	200	200	Memberships
40	130	TRAVEL/MEETINGS	6005	49	636	1,297	1,000	1,000	
40	130	DEPT SUPPLIES	6101	73	1,069	942	900	900	Compliance posters
40	130	ADVERTISING	6104	4,075	3,718	4,121	4,000	4,000	Public Notices
40	130	PHONE/RADIO	6105	1,913	3,047	1,271	1,675	1,675	
40	130	RENTS/LEASES	6107	918	827	700	700	700	Copier/Fax/Mail Machine
40	130	INS/SURETIES	6113	122	186	186	200	200	Employee Bond
40	130	ELECTIONS	6114	3,603	0	0	0	0	
40	130	CONTRACT SRVCS	6202	13,246	19,354	23,732	20,000	20,000	Code/ IT/ Web/Firewall
40	130	ADMIN SER/CITY CLERK		72,909	105,486	102,669	99,308	99,308	

FUND 40 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
40	140	REGULAR SALARIES	5001	71,974	115,293	137,121	159,425	156,594	
40	140	OVERTIME	5003	0	56	0	0	0	
40	140	P. E. R. S.	5110	15,943	16,291	17,811	18,168	17,270	
40	140	MEDICAL INS.	5120	19,692	27,894	33,566	39,649	36,623	
40	140	UNEMPLOYMENT INS	5130	701	927	1,546	972	972	
40	140	WORKER'S COMP	5140	1,118	2,023	1,624	2,022	2,022	
40	140	LIFE INS	5150	531	928	1,392	1,460	1,460	
40	140	DENTAL INS	5160	2,418	3,133	3,492	4,555	4,230	
40	140	MEDICARE TAX	5170	1,197	1,593	1,937	2,311	2,270	
40	140	DEF COMP	5175	260	198	698	1,146	1,146	
40	140	EMPL ASSIST PRG	5180	0	0	0	0	0	
40	140	OFFICE SUPPLIES	6001	1,523	1,172	717	1,200	1,200	
40	140	POSTAGE	6003	131	145	135	175	175	
40	140	DUES/PUBLICATIONS	6004	110	200	220	515	515	CSMFO
40	140	TRAVEL/MEETINGS	6005	0	2,105	1,971	2,500	2,500	
40	140	DEPT SUPPLIES	6101	317	46	74	100	100	
40	140	ADVERTISING	6104	1,562	0	644	200	200	
40	140	PHONE/RADIO	6105	1,148	1,828	763	1,000	1,000	
40	140	RENTS/LEASES	6107	1,333	1,292	1,077	1,100	1,100	Copier/Fax/Mail Machine
40	140	PETROLEUM PROD	6110	880	802	729	900	900	
40	140	CONTRACT SRVCS	6202	44,725	25,209	18,819	35,000	35,000	Audit / MOM / St Contr Rep / HDL / Tyler
40	140	MISC BANK CHARGES	6351	2,585	3,258	3,141	3,500	3,500	Bank Fees
40	140	FINANCE		168,148	204,393	227,476	275,898	268,777	
40	145	P. E. R. S.	5110	0	33,352	34,135	76,783	76,783	Unfunded Liability
40	145	INS/SURETIES	6113	14,140	17,067	15,473	18,000	18,000	Liability/Emp Assist/Prop
40	145	TAX ADMINISTRATION	6119	3,511	4,524	4,509	4,000	4,000	County Costs for Collection
40	145	CONTRACT SRVCS	6202	0	0	12,396	0	0	
40	145	TRANSFER TO GF RESERVE	8405	0	198,000	0	0	0	
40	145	TRANSFERS	8505	7,500	7,500	65,960	7,500	39,000	
40	145	COMPUTER SOFTWARE RES	8506	3,000	0	2,250	2,250	2,250	Shared w/Water/Sewer Reserve - 45%
40	145	IT CAPITAL RESERVE	8506	5,000	0	2,750	2,750	2,750	Shared w/Water/Sewer Reserve - 55%
40	145	NONDEPARTMENTAL		33,151	260,443	137,473	111,283	142,783	
40	150	REGULAR SALARIES	5001	1,120	1,200	1,100	1,200	1,200	Treasurer - PT
40	150	MEDICARE TAX	5170	98	17	84	92	92	
40	150	CITY TREASURER		1,218	1,217	1,184	1,292	1,292	
40	160	CONTRACT SRVCS	6202	108,603	107,448	143,305	120,000	120,000	Legal Services
40	160	LEGAL SERVICES		108,603	107,448	143,305	120,000	120,000	
40	170	REGULAR SALARIES	5001	8,985	13,121	16,424	16,615	19,029	
40	170	OVERTIME	5003	0	189	204	1,600	2,400	
40	170	P. E. R. S.	5110	1,991	1,518	1,564	1,734	2,015	
40	170	MEDICAL INS.	5120	3,632	3,252	3,908	4,418	5,682	
40	170	UNEMPLOYMENT INS	5130	0	174	272	152	174	
40	170	WORKER'S COMP	5140	1,118	2,577	1,793	2,529	2,936	
40	170	LIFE INS	5150	0	114	151	179	207	
40	170	DENTAL INS	5160	351	399	396	430	503	
40	170	MEDICARE TAX	5170	149	180	227	264	311	
40	170	DEF COMP	5175	0	77	70	120	135	
40	170	OFFICE SUPPLIES	6001	99	198	72	120	120	
40	170	DUES/PUBLICATIONS	6004	181	0	255	200	200	Permit-Haz Mat Storage/Pesticide Lic
40	170	DEPT SUPPLIES	6101	5,577	6,014	11,284	7,000	7,000	Sanitary Supplies/Fertilizer/Sprinklers
40	170	SMALL TOOLS	6102	0	0	0	1,500	1,500	
40	170	UNIFORM/CLTH EXP	6103	458	776	1,040	800	800	Mission Linen
40	170	PHONE/RADIO	6105	2,870	4,570	1,906	2,500	2,500	
40	170	UTILITIES	6106	12,983	13,949	15,120	16,000	16,000	
40	170	MAINT BLDGS/GRD	6108	1,036	3,712	535	4,500	4,500	
40	170	PETROLEUM PROD	6110	741	675	649	750	750	
40	170	MAINT OF EQUIP	6111	440	526	517	1,000	1,000	Equip in Bldgs
40	170	CONTRACT SRVCS	6202	7,366	9,972	10,318	10,000	10,000	Contract Wkr, AC/Pest Con/City Hall/Com Cntr
40	170	BLDGS IMPROV	7002	950	0	18,060	0	0	

FUND 40 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
40	170	IMPROVEMENT	7003	0	0	10,879	0	0	
40	170	VEHICLES	7005	0	0	10,966	0	0	
40	170	EQUIPMENT REPLACEMENT	7006	3,000	1,000	3,500	0	0	
40	170	BLDGS & GRNDS		51,927	62,993	110,111	72,411	77,762	
40	180	REGULAR SALARIES	5001	8,985	26,522	32,061	26,245	31,074	
40	180	OVERTIME	5003	0	284	306	1,600	3,600	
40	180	P.E.R.S.	5110	1,990	3,220	3,357	2,652	3,214	
40	180	MEDICAL INS.	5120	3,632	6,423	8,000	6,749	9,279	
40	180	UNEMPLOYMENT INS	5130	193	304	488	239	282	
40	180	WORKER'S COMP	5140	1,118	5,399	3,751	3,995	4,809	
40	180	LIFE INS	5150	184	237	310	282	337	
40	180	DENTAL INS	5160	351	757	759	642	787	
40	180	MEDICARE TAX	5170	150	374	451	404	503	
40	180	DEF COMP	5175	36	159	185	195	225	
40	180	EMPL ASSIST PRG	5180	0	0		0	0	
40	180	OFFICE SUPPLIES	6001	148	176	110	175	175	
40	180	POSTAGE	6003	37	41	274	300	300	
40	180	DUES/PUBLICATIONS	6004	251	0	0	0	0	
40	180	TRAVEL/MEETINGS	6005	0	0	45	100	100	
40	180	DEPT SUPPLIES	6101	3,501	5,837	7,244	8,000	8,000	Sanitation Supplies/Sprinkler-Fertilizer
40	180	SMALL TOOLS	6102	0	0	0	1,600	1,600	
40	180	ADVERTISING	6104	0	0	0	300	300	
40	180	PHONE/RADIO	6105	2,870	4,570	1,906	2,500	2,500	
40	180	UTILITIES	6106	13,623	13,130	21,888	27,000	27,000	Costs: Water/Park Lights
40	180	RENTS/LEASES	6107	2,940	3,913	2,816	2,300	2,300	Copier/Fax/Mail Machine
40	180	MAINT BLDGS/GRD	6108	74	0	4,191	1,000	2,900	
40	180	MAINT OF EQUIP	6111	739	429	115	1,500	1,500	Lawn Mower/Blades/Edger
40	180	PROF SERVICES	6201	0	0		0	0	
40	180	CONTRACT SRVCS	6202	5,803	20,046	17,672	23,500	23,500	Contract Wkr / Shred It/Facilities/Light Repair
40	180	IMPROVEMENT	7003	4,000	5,363	0	0	0	
40	180	VEHICLES	7005	0	0	21,931	0	0	
40	180	EQUIPMENT	7006	4,000	2,000	3,500	0	0	
40	180	PARKS & RECREATION		54,625	99,184	131,360	111,278	124,285	
40	190	REGULAR SALARIES	5001	33,149	55,070	59,797	113,636	102,891	
40	190	OVERTIME	5003	0	99	0	0	0	
40	190	P.E.R.S.	5110	6,723	7,800	6,818	11,958	10,703	
40	190	MEDICAL INS.	5120	10,777	11,095	12,270	27,772	21,310	
40	190	UNEMPLOYMENT INS	5130	260	671	1,213	1,085	1,085	
40	190	WORKER'S COMP	5140	1,118	1,697	1,392	2,427	2,427	
40	190	LIFE INS	5150	354	482	591	973	793	
40	190	DENTAL INS	5160	1,042	1,489	1,427	3,662	2,856	
40	190	MEDICARE TAX	5170	750	1,302	1,489	1,834	1,902	
40	190	DEF COMP	5175	293	261	293	600	500	
40	190	EMPL ASSIST PRG	5180	0	0	0	0	0	
40	190	OFFICE SUPPLIES	6001	1,485	1,759	1,234	1,600	1,600	
40	190	POSTAGE	6003	233	270	171	300	300	
40	190	DUES/PUBLICATIONS	6004	5,066	3,969	2,782	3,600	3,600	LAFCO Dues
40	190	TRAVEL/MEETINGS	6005	11	165	693	1,500	1,500	
40	190	DEPT SUPPLIES	6101	379	971	111	100	100	
40	190	ADVERTISING	6104		0	336	2,000	2,000	
40	190	PHONE/RADIO	6105	1,148	1,828	763	1,000	1,000	
40	190	RENTS/LEASES	6107	427	413	347	350	350	Copier/Fax/Mail Machine
40	190	MAINT OF EQUIP	6111	0	0	0	0	0	
40	190	CONTRACT SRVCS	6202	80,734	115,510	129,095	105,000	105,000	Blg Inspection/Plan Ck/Eng/Shred IT
40	190	CONTRACT SRVCS	6202	0	0	0	0	0	
40	190	CONTRACT SRVCS	6202	23,270	8,994	0	0	0	
40	190	PLANNING/BLDG		167,219	213,845	220,822	279,397	259,917	

FUND 40 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
40	210	P.E.R.S.	5110	29,542	26,718	29,420	41,216	41,216	PERS Cost-Sheriff Dept
40	210	DEPT SUPPLIES	6101	115	0	0	0	0	
40	210	MAINT BLDG/GRNDS	6108	0	7,467	0	0	0	
40	210	VEHICLE COSTS	6125	11,502	56,459	50,104	70,750	70,750	Vehicle/Mileage for Police
40	210	CONTRACT SRVCS	6202	976,439	1,105,295	950,195	1,182,671	1,132,681	Contract w/Stanislaus Co
40	210	POLICE DEPT		1,017,598	1,195,939	1,029,719	1,294,637	1,244,647	(81% Chief-5 Dep- 1 Clerk)
40	211	CONTRACT SRVCS	6202	17,045	19,351	28,884	23,060	23,060	Animal Service Contract
40	211	CONSTR ANIMAL SHELTER	6205	4,761	2,380	4,761	4,761	4,761	Payment Joint Animal Shelter
40	211	ANIMAL CONTROL		21,806	21,731	33,645	27,821	27,821	
40	310	REGULAR SALARIES	5001	24,256	76,906	53,519	26,476	26,476	
40	310	OVERTIME	5003	0	0	0	2,000	0	
40	310	P.E.R.S.	5110	5,374	11,714	7,105	3,091	3,091	
40	310	MEDICAL INS.	5120	6,976	18,617	14,317	7,090	7,090	
40	310	UNEMPLOYMENT INS	5130	174	499	566	152	152	
40	310	WORKER'S COMP	5140	2,794	14,685	5,849	2,889	2,889	
40	310	LIFE INS	5150	280	717	617	247	247	
40	310	DENTAL INS	5160	561	2,152	1,299	608	608	
40	310	MEDICARE TAX	5170	403	1,125	772	413	384	
40	310	DEF COMP	5175	293	615	454	210	210	
40	310	OFFICE SUPPLIES	6001	1,226	847	967	750	750	
40	310	POSTAGE	6003	112	124	209	150	150	
40	310	DUES/PUBLICATIONS	6004	36	57	194	0	0	
40	310	TRAVEL/MEETINGS	6005	44	0	484	600	600	
40	310	DEPT SUPPLIES	6101	42	175	4,160	200	200	
40	320	UNIFORM/CLTH EXP	6103	0	0	352	0	0	
40	320	ADVERTISING	6104	0	0	198	0	0	
40	310	PHONE/RADIO	6105	4,018	6,398	5,338	3,500	3,500	
40	320	RENTS/LEASES	6107	0	0	4,054	0	0	
40	320	MAINT VEHICLES	6109	0	0	400	0	0	
40	310	PETROLEUM PROD	6110	741	675	614	750	750	
40	310	MAINT OF EQUIP	6111	0	0	310	0	0	
40	310	CONTRACT SRVCS	6202	150	159	5,861	300	300	Shred It
40	310	AB 939 GRANT WORK	6210	4,991	4,919	0	5,000	5,000	Recycle Project-Plastic Furniture
40	310	ENCROACHMENT	6407	432	932	0	0	0	
40	310	VEHICLE	7005	0	0	1,661	0	0	
40	310	PUBLIC WORKS ADMIN		52,903	141,316	109,300	54,426	52,397	
40	320	REGULAR SALARIES	5001	51,010	40,386	27,125	41,220	58,123	
40	320	OVERTIME	5003	6,998	4,285	752	2,000	6,800	
40	320	P.E.R.S.	5110	11,298	5,586	2,319	4,119	6,086	
40	320	MEDICAL INS.	5120	21,735	13,877	6,640	8,183	17,038	
40	320	UNEMPLOYMENT INS	5130	533	600	439	391	543	
40	320	WORKER'S COMP	5140	6,706	10,059	4,607	6,273	9,121	
40	320	LIFE INS	5150	583	465	202	448	640	
40	320	DENTAL INS	5160	1,736	1,716	532	753	1,263	
40	320	MEDICARE TAX	5170	923	637	445	627	941	
40	320	DEF COMP	5175	297	339	159	330	435	
40	320	OFFICE SUPPLIES	6001	495	586	0	550	550	
40	320	POSTAGE	6003	75	83	0	100	100	
40	320	DUES/PUBLICATIONS	6004	287	69	0	0	0	
40	320	TRAVEL/MEETINGS	6005	0	0	0	0	0	
40	320	DEPT SUPPLIES	6101	9,392	12,574	7,389	10,000	10,000	Streets older-Street Rep/Asphalt/Cut back work
40	320	SMALL TOOLS	6102	72	0	2,261	200	200	
40	320	UNIFORM/CLTH EXP	6103	1,762	1,668	2,065	1,800	1,800	
40	320	ADVERTISING	6104	0	0	0	0	0	
40	320	PHONE/RADIO	6105	4,053	6,406	0	3,500	3,500	
40	320	RENTS/LEASES	6107	4,906	4,754	0	3,800	3,800	Copier/Fax/Mail Machine
40	320	MAINT BLDGS/GRD	6108	288	290	0	300	300	
40	320	MAINT VEHICLES	6109	1,064	1,513	748	1,500	1,500	
40	320	PETROLEUM PROD	6110	4,631	4,545	3,872	4,500	4,500	
40	320	MAINT OF EQUIP	6111	3,706	1,545	214	6,000	6,000	Storm SCADA

FUND 40 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
40	320	MAINT OF EQUIP	6111	3,706	1,545	214	6,000	6,000	Storm SCADA Debris Removal/Sidewalk Grinding/Shred IT Supplies/Ser Plus salary/Tire Grant
40	320	CONTRACT SRVCS	6202	6,133	9,250	3,669	7,000	7,000	
40	320	CLEAN UP DAY	6211	1,889	1,275	0	1,200	1,200	
40	320	IMPROVEMENT	7003	0	7,584	0	0	0	
40	320	VEHICLE	7005	0	0	0	0	0	
40	320	OTHER EQUIPMENT	7006	10,000	0	30,080	0	0	
40	320	STREET MAINTENANCE		150,572	130,093	93,517	104,794	141,440	
40	325	REG. SALARIES	5001	0	0	0	0	0	
40	325	OVERTIME	5003	0	0	0	0	0	
40	325	P.E.R.S.	5110	0	0	0	0	0	
40	325	MEDICAL INS.	5120	0	0	0	0	0	
40	325	UNEMPLOYMNT INS	5130	0	0	0	0	0	
40	325	WORKER'S COMP	5140	0	0	0	0	0	
40	325	LIFE INS	5150	0	0	0	0	0	
40	325	DENTAL INS	5160	0	0	0	0	0	
40	325	MEDICARE TAX	5170	0	0	0	0	0	
40	325	DEF COMP	5175	0	0	0	0	0	
40	325	OFFICE SUPPLIES	6001	495	587	359	550	550	
40	325	DEPT SUPPLIES	6101	232	0	212	1,000	1,000	
40	325	SMALL TOOLS	6102	0	0	0	250	250	
40	325	UNIFORM/CLTH EXP	6103	1,446	1,490	1,854	1,800	1,800	
40	325	PHONE/RADIO	6105	4,018	6,398	2,669	3,500	3,500	
40	325	MAINT VEHICLES	6109	5,348	6,854	5,428	5,000	5,000	
40	325	PETROLEUM PROD	6110	834	814	726	850	850	
40	325	MAINT OF EQUIP	6111	134	0	0	300	300	
40	325	CONTRACT SRVCS	6202	560	881	2,253	1,500	1,500	
40	325	FLEET MAINTENANCE		13,067	17,024	13,501	14,750	14,750	Annual Smog Ck
GRAND TOTAL-GENERAL FUND				2,157,167	2,815,447	2,633,773	2,870,716	2,878,600	

CITY OF HUGHSON FUNDS 01-39, FY2017-18

Table 26 City of Hughson Funds 01-39, FY2017-18

FUND 01 - 39 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 8 - VEHICLE ABATEMENT									
8		ABAND VEHICLE ABATEMENT	4831	9,068	7,234	14,997	9,000	9,000	Funds distributed by State
8		TOTAL REVENUE		9,068	7,234	14,997	9,000	9,000	
8	212	TRANSFER	8505	10,000	10,000	9,000	9,000	9,000	To GF - Offset Code Enforcement
8		TOTAL EXPENSES		10,000	10,000	9,000	9,000	9,000	
		NET (REVENUE vs EXPENSES)		-932	-2,766	5,997	0	0	
FUND 10 - STORM DRAIN									
10		INTEREST EARNED	4601	541	874	456	150	150	26 x 2,814
10		STORM DRAIN FEE	4603	151,597	53,628	80,661	73,164	73,164	
10		MISC FEE	4829	0	0	0	0	0	
10		TOTAL REVENUE		152,138	54,502	81,117	73,314	73,314	
10	800	MAINT OF EQUIP	6111	0	0	0	0	0	Repairs to SCADA Radios
10	800	CONTRACT SERVICES	6202	24,486	0	483	0	0	
10	800	TULLY ROAD PROJECT	8047	17,617	114,514	0	0	0	
10		TOTAL EXPENSES		42,103	114,514	483	0	0	
10		NET (REVENUE vs EXPENSES)		110,035	-60,012	80,634	73,314	73,314	
FUND 11 - Gas Tax 2103									
11		INTEREST EARNED	4601	220	434	153	50	50	Funds from State
11		2103 ALLOCATION	4746	65,893	34,947	21,525	28,627	28,627	
11		TOTAL REVENUE		66,113	35,381	21,678	28,677	28,677	
11	105	DEPT SUPPLIES	6101	1,523	1,553	996	2,000	2,000	Street Trees
11	105	STREET STRIP PAINTING	6206	29,995	29,995	29,995	30,000	35,000	On Going
11	105	VEHICLE	7005	0	0	0	0	0	
11	105	OTHER EQUIPMENT	7006	0	0	0	0	0	
11	105	HATCH ROAD	8010	0	0	0	0	0	Completed
11	105	FOX - OVERLAY	8018	0	0	0	0	0	Completed
11	105	S. FIFTH OVERLAY	8045	0	0	0	0	0	Completed
11	105	TRANSFERS-OUT	8505	11,600	11,600	11,600	11,600	11,600	To GF
11		TOTAL EXPENSES		43,118	43,148	42,591	43,600	48,600	
11		NET (REVENUE vs EXPENSES)		22,995	-7,767	-20,913	-14,923	-19,923	
FUND 13 - RDA DEBT SERVICE									
13		TAX INCREMENT	4002	430,883	360,434	317,836	425,650	425,650	Bond + Admin
13		INTEREST EARNED	4601	169	141	348	0	0	
13		MISC. FEES & CHARGES	4829	0	2	0	0	0	
13		REFUND	4915	0	1,908	0	0	0	
13		TOTAL REVENUE		984,958	362,485	318,184	425,650	425,650	
13	610	CONTRACT SERVICES	6202	12,060	13,665	11,201	12,000	12,000	Audit/Bank Fee/Disclosure
13	610	INTEREST EXPENSE	6350	134,739	124,833	89,189	88,400	88,400	
13	610	RETIRE PRINCIPAL	6801	70,000	276,387	80,000	95,000	95,000	
13	610	TRANSFER OUT	8505	31,680	81,000	81,000	82,450	82,450	Admin Fee - To GF
13		TOTAL EXPENSES		248,479	495,885	261,390	277,850	277,850	
		NET (REVENUE vs EXPENSES)		736,479	-133,400	56,794	147,800	147,800	

FUND 01 - 39 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 18 - REALIGNMENT FUNDING									
18		AB 109 FUNDING	4756	14,480	7,245	6,064	0	0	
		TOTAL REVENUE		14,480	7,245	6,064	0	0	
18	210	CONTRACT SERVICES	6202	3,875	0	6,064	0	0	
18		TOTAL EXPENSES		3,875	0	6,064	0	0	
		NET (REVENUE vs EXPENSES)		10,605	7,245	0	0	0	
FUND 19 - ASSET FORFEITURE									
19		ASSET FORFEITURE	4503	0	0	0	0	0	
		TOTAL REVENUE		0	0	0	0	0	
19	210	CONTRACT SERVICES	6202	0	0	5,335	0	0	
19		TOTAL EXPENSES		0	0	5,335	0	0	
		NET (REVENUE vs EXPENSES)		0	0	-5,335	0	0	
FUND 20 - COMMUNITY ENHANCEMENT									
20		INTEREST EARNED	4601	0	107	94	50	50	
20		DEVELOPMENT IMPACT FEES	4604	56,663	17,492	27,216	26,208	26,208	26 x 1,008 Res
20		TOTAL REVENUE		56,663	17,599	27,310	26,258	26,258	
20	800	STARN PARK PARKING LOT	7003	2,975	0	0	0	0	
20	800	OTHER EQUIPMENT	7006	0	5,380	0	0	0	
20	800	ELE PLUGS TREE-HUGHSON ST	7017	4,975	0	0	0	0	
20	800	DOWNTOWN ENHANCEMENT	7018	8,289	21,094	0	0	0	
20	800	HOLIDAY FLAGS	7019	5,340	0	0	0	0	
20	800	PINE ST	8031	0	0	0	0	0	
20	800	HUGHSON AVE SIDEWALK	8052	0	0	0	105,000	0	Design, Engineering & Construction
20		TOTAL EXPENSES		21,579	26,474	0	105,000	0	
		NET (REVENUE vs EXPENSES)		35,084	-8,875	27,310	-78,742	26,258	
FUND 25 - GAS TAX 2106									
25		2106 ALLOCATION	4707	27,175	25,828	29,419	29,899	29,899	State Reallocation
25		TOTAL REVENUE		27,175	25,828	29,419	29,899	29,899	
25	700	UTILITIES	6106	30,655	21,808	27,925	25,000	25,000	UT St Lights-Plus LTF
25		TOTAL EXPENSES		30,655	21,808	27,925	25,000	25,000	
		NET (REVENUE vs EXPENSES)		-3,480	4,020	1,494	4,899	4,899	
FUND 30 - GAS TAX 2107									
30		INTEREST EARNED	4601	0	0	0	0	0	
30		2107 ALLOCATION	4708	49,344	47,859	50,936	53,686	53,686	
30		TOTAL REVENUE		49,344	47,859	50,936	53,686	53,686	
30	700	CONTRACT SRVCS	6202	21,467	21,717	21,630	23,000	23,000	Street Sweeping
30	700	OTHER EQUIPMENT	7006	0	0	0	0	0	
30	700	TRANSFERS-OUT	8505	29,000	29,000	29,000	29,000	29,000	To GF - Offset St Maint
30		TOTAL EXPENSES		50,467	50,717	50,630	52,000	52,000	
		NET (REVENUE vs EXPENSES)		-1,123	-2,858	306	1,686	1,686	

FUND 01 - 39 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 31 - GAS TAX - 2105 HWY USER TAX									
31		INTEREST EARNED	4601	0	0	0	0	0	
31		2105 HWY USERS TAX	4704	38,555	36,956	36,309	41,558	41,558	
31		TOTAL REVENUE		38,555	36,956	36,309	41,558	41,558	
31	700	DEPT SUPPLIES	6101	9,146	12,002	15,513	15,000	15,000	Paint/Sign/Markers/Potholes
31	700	CONTRACT SRVCS	6202	0	0	0	1,000	1,000	
31	700	OTHER EQUIPMENT	7006	0	0	40,610	0	0	
31	700	TRANSFERS-OUT	8505	17,000	17,000	17,000	17,000	17,000	To GF - Offset St Maint
31		TOTAL EXPENSES		26,146	29,002	73,123	33,000	33,000	
		NET (REVENUE vs EXPENSES)		12,409	7,954	-36,814	8,558	8,558	
FUND 32 - GAS TAX - ROAD MAINTENANCE AND REHABILITATION ACCOUNT - RMRA									
32		INTEREST EARNED	4601	0	0	0	0	0	
32		ROAD MAINTENANCE AND REHAB	47XX	0	0	0	41,232	41,232	
31		TOTAL REVENUE		0	0	0	41,232	41,232	
32	800	DEPT SUPPLIES	6101	0	0	0	0	0	
32	800	CONTRACT SRVCS	6202	0	0	0	0	0	
32	800	OTHER EQUIPMENT	7006	0	0	0	0	0	
32	800	WHITMORE PEDESTRIAN IMPROVEMENT	8053	0	0	0	0	41,232	
32	800	TRANSFERS-OUT	8505	0	0	0	0	0	
32		TOTAL EXPENSES		0	0	0	0	41,232	
		NET (REVENUE vs EXPENSES)		0	0	0	41,232	0	
FUND 35 - GAS TAX 2107.5									
35		2107.5 ALLOCATION	4709	2,000	2,000	2,000	2,000	2,000	
35		TOTAL REVENUE		2,000	2,000	2,000	2,000	2,000	
35	700	TRANSFERS-OUT	8505	4,000	4,000	2,000	2,000	2,000	To GF - Offset St Maint
35		TOTAL EXPENSES		4,000	4,000	2,000	2,000	2,000	
		NET (REVENUE vs EXPENSES)		-2,000	-2,000	0	0	0	

CITY OF HUGHSON FUNDS 41-999, FY2017-18

Table 27 City of Hughson Funds 41-999, FY2017-18

FUND 41 - 999 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 41 - PUBLIC FACILITY DEVELOPMENT									
41		INTEREST EARNED	4601	2,521	4,834	1,886	500	500	
41		DEVELOPMENT IMPACT FEES	4604	180,686	52,925	89,865	79,300	79,300	26 X 3,050 Res
41	TOTAL REVENUE			183,207	57,759	91,751	79,800	79,800	
41	800	CONTRACT SERVICES	6202	0	1,917	3,833	0	0	
41	800	LAND	7001	0	0	0	0	10,000	
41	800	OFFICE FURNITURE	7004	7,426	0	0	0	0	
41	800	COUNCIL CHAMBER IMPROVE	7016	0	18,487	11,996	0	0	
41	800	CITY HALL REMODEL/PHONE	7020	0	20,431	62,430	40,000	40,000	
41	800	ACCOUNTING SOFTWARE UPGRADE	7021	0	0	75,390	218,646	173,256	MOM System Replacement/Server
41	800	NONPOTABLE	8046	221,857	0	0	0	0	
41	800	WELL #9	8048	0	5,280	0	0	0	
41	800	WELL #4	8050	28,877	0	0	0	0	
41	TOTAL EXPENSES			258,160	46,115	153,649	258,646	223,256	
41	NET (REVENUE vs EXPENSES)			-74,953	11,644	-61,898	-178,846	-143,456	
FUND 42 - PUBLIC FACILITY - STREETS									
42		DEVELOPMENT IMPACT FEES	4604	302,197	18,060	51,371	106,626	106,626	26 x 4,101 Res
42	TOTAL REVENUE			302,197	18,060	51,371	106,626	106,626	
42	NET (REVENUE vs EXPENSES)			302,197	18,060	51,371	106,626	106,626	
FUND 43 - TRENCH CUT FUND									
43		TRENCH CUT FEES	4609	263	715	183	200	200	
43	TOTAL REVENUE			263	715	183	200	200	
43	NET (REVENUE vs EXPENSES)			263	715	183	200	200	
FUND 48 - COMMUNITY SENIOR CENTER									
48		PUBLIC DONATION	4930	0	0	0	0	3,000	Chamber of Commerce
48		RENTAL FEE	4931	11,975	11,191	10,580	10,000	12,000	
48		CLEANING FEES	4936	3,015	4,290	3,900	3,120	3,120	
48		TRANSFER IN	4999	7,500	7,500	7,500	7,500	39,000	From GF
48	TOTAL REVENUE			22,490	22,981	21,980	20,620	57,120	
48	360	DEPT SUPPLIES	6101	656	1,060	649	2,000	2,000	Sanitation Supplies
48	360	UTILITIES	6106	5,788	6,356	8,503	8,000	8,000	
48	360	MAINT BLDGS/GRD	6108	498	4,859	2,590	2,500	29,500	Maint
48	360	MAINT OF EQUIP	6111	267	1,566	1,509	1,800	1,800	
48	360	CONTRACT SERVICES	6202	14,799	16,687	15,032	15,000	15,000	Pest Control / Maintenance/Cleaning
48	360	DEPRECIATION	6300	0	0	-	0	0	
48	360	TRANSFER OUT	8505	0	3,524	0	0	0	
48	TOTAL EXPENSES			22,008	34,052	28,283	29,300	56,300	
48	NET (REVENUE vs EXPENSES)			482	-11,071	-6,303	-8,680	820	

FUND 41 - 999 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 49 - IT RESERVE									
49		TRANSFER IN	4999	15,000	12,000	7,750	7,750	7,750	Software
49		TRANSFER IN	4999	15,000	10,000	7,250	7,250	7,250	Hardware
49	TOTAL REVENUE			30,000	22,000	15,000	15,000	15,000	
49	147	HARDWARE - REPLACEMENT	7009	3,664	0	1,992	12,500	18,000	Hardware Repair/Replc
49	147	SOFTWARE - REPLACEMENT	7014	0	0	0	2,500	2,500	
49	TOTAL EXPENSES			3,664	0	1,992	15,000	20,500	
49	NET (REVENUE vs EXPENSES)			26,336	22,000	13,008	0	-5,500	
FUND 50 - UNITED SAMARITANS COMMUNITY CENTER									
50		INTEREST EARNED	4601	0	0	0	0	0	
50		RENTAL FEE	4931	14,986	16,092	13,594	14,500	14,500	USF Rent
50	TOTAL REVENUE			14,986	16,092	13,594	14,500	14,500	
50	365	REGULAR SALARIES	5001	3,783	0	0	0	0	
50	365	P.E.R.S.	5110	838	0	0	0	0	
50	365	MEDICAL INS.	5120	975	0	0	0	0	
50	365	UNEMPLOYMENT INS	5130	48	0	0	0	0	
50	365	WORKER'S COMP	5140	558	0	0	0	0	
50	365	LIFE INS	5150	46	0	0	0	0	
50	365	DENTAL INS	5160	169	0	0	0	0	
50	365	MEDICARE TAX	5170	63	0	0	0	0	
50	365	DEF COMP	5175	84	0	0	0	0	
50	365	OFFICE SUPPLIES	6001	198	234	143	200	200	
50	365	DEPT SUPPLIES	6101	716	873	744	1,000	1,000	Sanitary Supplies
50	365	UTILITIES	6106	6,053	5,703	6,655	6,500	6,500	
50	365	MAINT BLDGS/GRD	6108	0	0	2,298	100	100	
50	365	MAINT OF EQUIP	6111	76	229	346	200	200	Light Replacement
50	365	CONTRACT SERVICES	6202	0	0	950	0	0	
50	365	MISC	6375	0	0	251	300	300	Cleanup - Remove Furniture
50	365	TRANSFERS-OUT	8505	0	3,524	7,375	7,620	7,620	To GF - Covers Maint - 4hrs
50	TOTAL EXPENSES			13,607	10,563	18,762	15,920	15,920	
50	NET (REVENUE vs EXPENSES)			1,379	5,529	-5,168	-1,420	-1,420	
FUND 51 - SELF INSURANCE									
51		INSURANCE REFUNDS	4903	0	0	0	0	0	
51	TOTAL REVENUE			0	0	0	0	0	
51	146	CLAIMS/MISC	6375	0	400	0	0	0	
51	TOTAL EXPENSES			0	400	0	0	0	
51	NET (REVENUE vs EXPENSES)			0	-400	0	0	0	
FUND 53 - SLESF									
53		INTEREST EARNED	4601	0	0	42	0	0	
53		SUPLMTL LAW ENFORCEMENT	4740	106,367	114,618	129,324	100,000	100,000	
53		REFUND	4915	0	3,253	0	0	0	
53	TOTAL REVENUE			307,167	117,871	129,366	100,000	100,000	
53	215	PHONE/RADIO	6105	0	0	0	0	3,600	
53	215	CONTRACT SERVICES	6202	107,112	109,539	71,000	0	50,000	Applied to Police Contract/SDEA
53	215	POLICE EQUIPMENT	7022	0	0	0	48,000	48,000	POD cameras
53	TOTAL EXPENSES			307,112	428,539	71,000	48,000	101,600	
53	NET (REVENUE vs EXPENSES)			55	-310,668	58,366	52,000	-1,600	

FUND 41 - 999 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 54 - PARK PROJECT - In Lieu of									
54		INTEREST EARNED	4601	919	1,867	815	500	500	
54		PARK IN LIEU FEES	4911	108,049	23,892	53,757	51,766	51,766	26 X 1,991
54	TOTAL REVENUE			108,968	25,759	54,572	52,266	52,266	
54	NET (REVENUE vs EXPENSES)			108,968	25,759	54,572	52,266	52,266	
FUND 55 - PARKS DEVELOPMENT IMPACT FEES									
55		INTEREST EARNED	4601	744	1,426	572	200	200	
55		DEVELOPMENT FEE	4605	147,341	32,004	72,009	69,342	69,342	26 X 2,667
55	TOTAL REVENUE			148,085	33,430	72,581	69,542	69,542	
55	800	ROLLAND STARN	8002	71,990	0	95,452	0	0	
55	TOTAL EXPENSES			71,990	0	95,452	0	0	
55	NET (REVENUE vs EXPENSES)			76,095	33,430	-22,871	69,542	69,542	
FUND 60 - SEWER OPERATION & MAINTENANCE									
60		INTEREST EARNED	4601	12,347	8,778	3,975	2,000	2,000	
60	2	SEWER SERVICE - SINGLE FAMILY	4808	1,933,557	2,020,071	2,094,547	0	0	
60	4	SEWER SERVICE - DUPLEXES	4808	32,400	33,107	32,922	0	0	
60	6	SEWER SERVICE - TRIPLEXES	4808	6,237	6,399	6,584	0	0	
60	10	SEWER SERVICE - HOUSING AUTHORITY	4808	39,709	40,744	41,921	0	0	
60	12	SEWER SERVICE - APARTMENTS	4808	248,999	249,000	253,025	0	0	
60	14	SEWER SERVICE - MOB. HOME PARKS	4808	48,711	49,981	51,427	0	0	
60	16	SEWER SERVICE - PERS HEALTH SVCS	4808	4,482	4,599	4,731	0	0	
60	18	SEWER SERVICE - PHARMACY & BANKS	4808	2,079	2,133	2,195	0	0	
60	20	SEWER SERVICE - INST/CIVIC	4808	10,302	10,537	9,945	0	0	
60	22	SEWER SERVICE - PROF. SERVICES	4808	16,893	18,257	18,656	0	0	
60	24	SEWER SERVICE - RETAIL VENDORS	4808	17,649	17,487	17,979	0	0	
60	26	SEWER SERVICE - COMM/INDUST	4808	828,978	844,907	852,019	0	0	
60	28	SEWER SERVICE - BARS	4808	8,706	8,773	9,501	0	0	
60	30	SEWER SERVICE - RESTAURANTS	4808	7,379	7,572	7,791	0	0	
60	32	SEWER SERVICE - DRIVE-IN/FSTFD	4808	3,728	4,527	4,621	0	0	
60	34	SEWER SERVICE - CONV. MARKET	4808	2,480	2,133	2,195	0	0	
60	36	SEWER SERVICE - MAJOR FOOD MKT	4808	10,341	10,610	10,917	0	0	
60	38	SEWER SERVICE - COML LAUNDRY	4808	4,835	4,961	5,104	0	0	
60	40	SEWER SERVICE - GAS STATIONS	4808	1,040	1,067	1,097	0	0	
60	41	SEWER SERVICE - AUTO SERVICE	4808	2,079	2,133	2,195	0	0	
60	42	SEWER SERVICE - CHURCHES	4808	13,304	13,651	14,046	0	0	
60	44	SEWER SERVICE - SCHOOLS	4808	62,577	64,156	67,203	0	0	
60	45	SEWER SERVICE - DAYCARE	4808	1,040	1,067	1,097	0	0	
60		SEWER SERVICE	4808	0	0	17,560	3,595,000	3,635,000	Rates - CPI Increase
60		SEWER MISC. INCOME	4810	370	504	336	200	200	
60	TOTAL REVENUE			3,320,222	3,427,154	3,533,588	3,597,200	3,637,200	
60	330	REGULAR SALARIES	5001	170,679	156,006	169,017	169,638	162,756	
60	330	OVERTIME	5003	4,623	3,273	1,034	12,800	8,400	
60	330	COMP ABSENCES	5105	0	0	0	0	0	
60	330	P.E.R.S.	5110	38,068	53,908	53,606	39,705	38,311	
60	330	MEDICAL INS.	5120	61,802	45,792	54,490	50,562	46,178	
60	330	UNEMPLOYMENT INS	5130	1,394	1,544	2,261	1,332	1,311	
60	330	WORKER'S COMP	5140	12,294	16,102	14,407	16,837	16,430	
60	330	LIFE INS	5150	1,988	1,444	1,700	1,740	1,712	
60	330	DENTAL INS	5160	5,545	5,019	4,598	5,072	4,664	
60	330	MEDICARE TAX	5170	2,918	2,549	2,602	2,645	2,482	

FUND 41 - 999 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
60	330	DEF COMP	5175	1,100	962	800	1,248	1,233	
60	330	OFFICE SUPPLIES	6001	920	996	661	950	950	
60	330	POSTAGE	6003	935	13,880	8,964	7,000	7,000	
60	330	DUES/PUBLICATIONS	6004	6,023	5,702	2,400	6,000	6,000	
60	330	TRAVEL/MEETINGS	6005	0	0	9	200	200	
60	330	DEPT SUPPLIES	6101	444	518	380	1,000	1,000	
60	330	SMALL TOOLS	6102	0	0	1,898	200	200	
60	330	UNIFORM/CLTH EXP	6103	1,550	1,683	2,417	2,000	2,000	
60	330	PHONE/RADIO	6105	4,450	7,019	2,923	3,850	3,850	
60	330	RENTS/LEASES	6107	2,986	2,894	2,438	2,300	2,300	Copier/Fax/Mail Machine
60	330	MAINT VEHICLES	6109	678	4,862	3,919	2,500	2,500	
60	330	PETROLEUM PROD	6110	2,779	2,532	2,337	2,700	2,700	
60	330	MAINT OF EQUIP	6111	15,297	8,728	6,833	52,000	52,000	Sewer lift pump main/AC/Vac On repairs
60	330	INS/SURETIES	6113	17,652	21,335	19,342	22,500	22,500	Liability/Emp Assist/Prop - 25%
60	330	PROF SERVICES	6201	0	0		0	0	
60	330	CONTRACT SERVICES	6202	45,805	66,078	77,883	98,750	98,750	Audit/MOM/St Cont/Shred IT/IT Ser/MS4/GIS
60	330	ADMIN SERVICES	6203	231,000	238,000	238,000	238,000	238,000	Reimb GF Costs
60	330	BAD DEBT	6500	0	0	87	10,000	10,000	
60	330	VEHICLES	7005	10,000	12,630	0	18,334	18,334	1/3 add'l utility truck
60	330	OTHER EQUIPMENT	7006	1,975	0	0	0	0	
60	330	CHARLES STREET	8016	0	0	0	0	0	
60	330	TRANSFERS-OUT - Depre	8505	444,836	444,836	444,836	444,836	444,836	To Fund 61
60	330	TRANSFERS-OUT-Note	8505	1,258,872	0	0	0	0	
60	330	SOFTWARE	8506	6,000	6,000	2,750	2,750	2,750	To IT Reserve - 55%
60	330	IT REPLACEMEN T	8506	5,000	5,000	2,250	2,250	2,250	To IT Reserve - 45%
330	SEWER OPERATIONS			2,357,613	1,129,292	1,124,842	1,219,699	1,201,597	
60	350	REGULAR SALARIES	5001	73,157	40,214	54,950	55,963	55,963	
60	350	OVERTIME	5003	27,563	0	0	4,400	5,200	
60	350	P.E.R.S.	5110	16,205	5,385	7,019	14,554	14,554	
60	350	MEDICAL INS.	5120	18,318	12,340	18,132	19,031	19,031	
60	350	UNEMPLOYMENT INS	5130	1,136	278	633	412	412	
60	350	WORKER'S COMP	5140	10,060	7,480	7,555	8,514	8,514	
60	350	LIFE INS	5150	606	343	601	556	556	
60	350	DENTAL INS	5160	1,565	1,401	1,740	2,319	2,319	
60	350	MEDICARE TAX	5170	1,449	561	780	876	887	
60	350	DEF COMP	5175	275	268	285	360	360	
60	350	OFFICE SUPPLIES	6001	778	1,090	743	800	800	
60	350	POSTAGE	6003	374	414	385	500	500	
60	350	DUES/PUBLICATIONS	6004	15,923	15,091	16,134	17,000	17,000	Permit
60	350	TRAVEL/MEETINGS	6005	1,259	230	8	2,000	2,000	Certification/Required
60	350	DEPT SUPPLIES	6101	28,738	30,865	22,244	22,000	22,000	
60	350	SMALL TOOLS	6102	892	4,235	744	1,500	2,500	
60	350	UNIFORM/CLTH EXP	6103	2,509	2,690	3,099	3,500	3,500	
60	350	PHONE/RADIO	6105	4,592	7,312	3,050	4,000	4,000	
60	350	UTILITIES	6106	144,021	156,068	144,537	162,000	162,000	
60	350	RENTS/LEASES	6107	3,519	3,682	2,829	2,750	2,750	Copier/Fax/Mail Machine
60	350	MAINT BGS/GRD	6108	4,044	2,742	2,902	3,800	3,800	
60	350	MAINT VEHICLES	6109	3,334	1,400	40	1,500	1,500	
60	350	PETROLEUM PROD	6110	4,105	3,713	3,376	4,000	4,000	
60	350	MAINT OF EQUIP	6111	9,153	9,891	38,622	15,000	15,000	
60	350	INS/SURETIES	6113	17,652	21,335	19,342	22,500	22,500	Liability/Emp Assist/Prop - 25%
60	350	SLUDGE REMOVAL	6117	66,896	81,205	50,541	67,000	67,000	

FUND 41 - 999 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
60	350	ENVIOR MONITOR	6118	24,751	24,881	25,551	30,000	30,000	Condor - Modified Testing
60	350	CONTRACT SERVICES	6202	32,629	26,036	35,166	35,000	35,000	Remote SCADA/Cons
60	350	IMP OTHR TN BLD	7003	0	0	4,969	0	0	Oper/Click Fix/Shred /GIS
60	350	VEHICLES	7005	8,940	0	0	18,333	18,333	1/3 add'l utility truck
60	350	TRANSFER OUT	8505	0	1,396,284	1,423,409	1,445,450	1,445,450	Principle Payment to Fund 66
60	350	TRANSFER OUT	8505	378,994	339,228	312,463	290,420	290,420	Interest Bond Payment to Fund 66
60	350	WWTP OPERATIONS		903,437	2,196,661	2,201,849	2,256,038	2,257,849	
60	TOTAL EXPENSES			3,261,050	3,325,953	3,326,691	3,475,737	3,459,446	
60	NET (REVENUE vs EXPENSES)			59,172	101,201	206,897	121,463	177,754	

FUND 61 - SEWER FIXED ASSET REPLACEMENT

61		INTEREST EARNED	4601	5,121	10,108	4,573	1,000	1,000	
61		SEWER CONNECTION CHARGES	4809	2,000	3,040	0	1,500	1,500	
61		TRANSFERS-IN	4999	444,836	444,836	444,836	444,836	444,836	
61	TOTAL REVENUE			451,957	457,984	449,409	447,336	447,336	
61	NET (REVENUE vs EXPENSES)			451,957	457,984	449,409	447,336	447,336	

FUND 62 - SEWER DEVELOPER IMPACT FEE

62		INTEREST EARNED	4601	1,407	3,301	1,722	400	400	
62		DEVELOPMENT IMPACT FEES	4604	147,788	133,027	302,531	357,630	357,630	26 x \$13,755
62	TOTAL REVENUE			149,195	136,328	304,253	358,030	358,030	
62	800	TULLY ROAD PROJECT	8047	17,617	114,514	0	0	0	
62	TOTAL EXPENSES			17,617	114,514	0	0	0	
62	NET (REVENUE vs EXPENSES)			131,578	21,814	304,253	358,030	358,030	

FUND 66 - WWTP EXPANSION

66		INTEREST EARNED	4601	54,704	44,928	3,750	3,000	3,000	
66		TRANSFER	4998	1,380,733	1,396,284	1,423,408	1,445,450	1,445,450	Bond Payment from Sewer
66		TRANSFER	4999	257,133	339,228	312,464	290,420	290,420	Interest Payment from Sewer
66	TOTAL REVENUE			1,692,570	1,780,440	1,739,622	1,738,870	1,738,870	
66	800	INTEREST EXPENSE	6350	177,212	166,907	156,249	145,226	145,226	WWTP Exp & State Rev Loans
66	800	INTEREST EXPENSE	6353	177,925	167,123	156,213	145,194	145,194	SRR - Loan
66	TOTAL EXPENSES			355,137	334,031	312,462	290,420	290,420	
NET (REVENUE vs EXPENSES)				1,337,433	1,446,409	1,427,160	1,448,450	1,448,450	

FUND 69 - LOCAL TRANSPORTATION (Non Motorized)

69	LTF ALLOCATION - Non Mot	4716	5,208	5,266	6,333	5,311	5,311
69	TOTAL REVENUE		5,208	5,266	6,333	5,311	5,311
69	700 CONTRACT SERVICE	6202	0	9,725	0	5,000	5,000
69	TOTAL EXPENSES		0	9,725	0	5,000	5,000
	NET (REVENUE vs EXPENSES)		5,208	-4,459	6,333	311	311

FUND 41 - 999 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 70 - LOCAL TRANSPORTATION (LTF)									
70		LTF ALLOCATION	4104	150,457	67,198	52,453	45,523	0	
70		INTEREST	4601	276	339	136	0	0	
70	TOTAL REVENUE			150,733	67,537	52,589	45,523	0	
70	700	UTILITIES	6106	10,000	20,000	22,000	20,000	20,000	Cover UT cost 2106
70	700	CONTRACT SERVICE	6202	1,800	0	0	0	0	
70	700	CRACK SEALER	7005	0	53,170	0	0	0	
70	700	MULBERRY ST SIDEWALK	8012	0	13,750	0	0	0	
70	700	FOX	8018	0	90,338	45,921	0	0	
70	700	FIFTH STREET	8045	86,072	0	0	0	0	
70	700	TULLY ROAD	8047	0	13,633	0	0	0	
70	700	HUGHSON AVE	80XX	0	0	0	20,000	0	
70	TOTAL EXPENSES			97,872	190,891	67,921	40,000	20,000	
NET (REVENUE vs EXPENSES)				52,861	-123,354	-15,332	5,523	-20,000	
FUND 71 - TRANSPORTATION									
71		CMAQ	4752	99,814	0	0	0	0	
71		CMAQ	4753	76,339	105,080	0	0	0	
71		GRANTS - RSTP	4754	0	15,706	0	0	0	
71		GRANT - RSTP	4757	0	343,647	37,067	0	19,618	Tully & Santa Fe
71		GRANT - ATP	4762	0	0	320,092	0	68,356	Fox Road
71		GRANT - RSTP	47XX	0	0	0	100,000	100,000	Whitmore Ave
71	TOTAL REVENUE			176,153	464,432	357,159	100,000	187,974	
71	800	CONTRACT SERVICES	6202	7,697	0	0	0	0	
71	800	FOX ROAD	8018	0	0	388,448	0	0	
71	800	FIFTH STREET	8045	171,313	0	0	0	0	
71	800	TULLY ROAD	8047	0	395,795	743	0	0	
71	800	WHITMORE AVENUE	8053	0	0	3,364	100,000	100,000	Whitmore Ave - Engineering
71	TOTAL EXPENSES			179,010	395,795	392,555	100,000	100,000	
71	NET (REVENUE vs EXPENSES)			-2,857	68,637	-35,396	0	87,974	
FUND 72 - MEASURE L - LOCAL ROADS FIRST									
72		MEASURE L TAX	4XXX	0	0	0	275,000	275,000	
72	TOTAL REVENUE			0	0	0	275,000	275,000	
72	800	HUGHSON AVENUE	80XX	0	0	0	125,000	125,000	
72	800	SANTA FE OVERLAY	8056	0	0	0	150,000	150,000	Santa Fe/Hatch
72	TOTAL EXPENSES			0	0	0	275,000	275,000	
72	NET (REVENUE vs EXPENSES)			0	0	0	0	0	
FUND 80 - WATER									
80		INTEREST EARNED	4601	509	536	340	500	500	
80	2	WATER SVC. - SINGLE FAMILY	4801	980,267	1,004,479	1,125,018	0	0	
80	4	WATER SVC. - DUPLEXES	4801	8,973	8,841	9,593	0	0	
80	6	WATER SVC. - TRIPLEXES	4801	21,724	24,750	26,810	0	0	
80	8	WATER SVC. - FOUR-PLEXES	4801	758	1,354	1,455	0	0	
80	10	WATER SVC. - HOUSING AUTHORITY	4801	22,650	22,313	23,907	0	0	
80	12	WATER SVC. - APARTMENTS	4801	13,773	16,536	19,079	0	0	
80	14	WATER SVC. - MOBILE HOME PARKS	4801	8,402	9,436	9,906	0	0	
80	16	WATER SVC. - PERS. HEALTH SVCS.	4801	1,983	2,011	2,048	0	0	

FUND 41 - 999 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
80	18	WATER SVC. - PHARMACY & BANK	4801	4,420	3,296	3,195	0	0	
80	20	WATER SVC. - INST. & CIVIC	4801	14,257	8,344	9,018	0	0	
80	22	WATER SVC. - PROFESSIONAL SVCS.	4801	13,200	13,660	14,815	0	0	
80	24	WATER SVC. - RETAIL VENDORS	4801	6,486	7,582	9,832	0	0	
80	26	WATER SVC. - COMMERCIAL/INDUST	4801	32,552	34,692	36,958	0	0	
80	30	WATER SVC. - RESTAURANTS	4801	4,151	2,262	3,005	0	0	
80	32	WATER SVC. - DRIVE-IN/QUICKFOOD	4801	1,235	1,304	1,328	0	0	
80	34	WATER SVC. - CONVENIENCE MART	4801	1,939	1,782	1,903	0	0	
80	36	WATER SVC. - MAJOR FOOD MARKETS	4801	1,549	1,572	1,558	0	0	
80	38	WATER SVC. - COMMERCIAL LAUNDRY	4801	1,818	0	0	0	0	
80	42	WATER SVC. - CHURCHES	4801	12,722	12,925	14,779	0	0	
80	44	WATER SVC. - SCHOOLS	4801	105,485	105,463	108,280	0	0	
80	46	WATER SVC. - METERED SERVICE	4801	1,727	1,985	1,967	0	0	
80	50	WATER SVC. - AUTO SERVICE	4801	720	728	744	0	0	
80	52	WATER SVC. - CONSTR. WATER	4801	2,984	4,578	5,957	0	0	
80		WATER SERVICE	4801	0	0	0	1,487,000	1,512,000	CPI rate increase
80		UTILITY PENALTIES	4803	0	1,200	0	0	0	
80		WATER MISC INCOME	4805	0	11,835	0	0	0	
80		MISC FEES	4829	0	0	10,620	0	0	
80		RECONNECTION FEE	4802	11,197	14,925	11,100	12,000	12,000	
80	TOTAL REVENUE			1,275,481	1,318,389	1,453,215	1,499,500	1,524,500	
80	340	REGULAR SALARIES	5001	174,788	201,789	203,734	205,337	177,154	
80	340	OVERTIME	5003	8,014	7,661	3,408	15,600	10,400	
80	340	COMP ABSENCES	5105	0	0	0	0	0	
80	340	P.E.R.S.	5110	38,971	60,640	58,733	49,233	45,370	
80	340	MEDICAL INS.	5120	62,997	65,549	66,798	64,212	49,799	
80	340	UNEMPLOYMENT INS	5130	1,500	1,951	2,700	1,601	1,406	
80	340	WORKER'S COMP	5140	12,234	25,830	18,421	22,467	18,805	
80	340	LIFE INS	5150	1,902	1,988	2,137	2,088	1,841	
80	340	DENTAL INS	5160	5,699	7,179	5,734	6,515	5,534	
80	340	MEDICARE TAX	5170	2,983	3,218	2,990	3,203	2,720	
80	340	DEF COMP	5175	1,273	1,276	850	1,416	1,281	
80	340	OFFICE SUPPLIES	6001	1,312	1,442	958	1,500	1,500	
80	340	POSTAGE	6003	1,682	16,541	9,751	8,000	8,000	
80	340	DUES/PUBLICATIONS	6004	16,306	19,806	30,670	27,000	27,000	Permit
80	340	TRAVEL/MEETINGS	6005	3,393	265	2,122	2,000	2,000	Cross Training
80	340	DEPT SUPPLIES	6101	34,563	29,888	37,005	30,000	30,000	Chemicals - Well #8
80	340	SMALL TOOLS	6102	0	1,631	2,534	1,300	4,800	
80	340	UNIFORM/CLTH EXP	6103	2,243	2,316	2,985	3,200	3,200	
80	340	ADVERTISING	6104	1,324	816	580	1,500	1,500	
80	340	PHONE/RADIO	6105	3,883	6,107	2,542	3,350	3,350	
80	340	UTILITIES	6106	122,447	114,439	127,999	120,000	120,000	
80	340	RENTS/LEASES	6107	3,519	3,411	2,828	2,750	2,750	
80	340	MAINT VEHICLES	6109	2,530	1,319	707	1,000	1,000	
80	340	PETROLEUM PROD	6110	2,964	2,701	2,455	3,000	3,000	
80	340	MAINT OF EQUIP	6111	11,326	30,298	55,734	26,500	26,500	
80	340	INS/SURETIES	6113	21,181	25,601	23,209	27,000	27,000	Liability/Emp Assist/Prop - 30%
80	340	CONTRACT SERVICES	6202	138,284	109,889	90,337	101,000	101,000	Audit/Testing/Gen/SCADA// MOM/Click Fix
80	340	CONSULTANT	6202	0	0	0	0	0	Certified Operator - H2O Group
80	340	REGIONAL WATER PLAN	6202	0	0	0	0	0	
80	340	ADMIN SERVICES	6203	129,000	164,000	164,000	164,000	164,000	Reim GF for Service
80	340	DEPRECIATION - Note	6300	0	0	0	0	0	
80	340	INTEREST EXPENSE	6350	18,000	18,047	0	0	0	
80	340	INTEREST EXPENSE	6350	61,937	52,734	33,180	44,312	44,312	Bond-Water Tank - was Fund 81
80	340	INTEREST EXPENSE	6350	0	0	1,406	1,406	1,406	Interfund Loan to Fund 88
80	340	BAD DEBT	6500	0	0	49	2,000	2,000	
80	340	IMP OTHER TN BLD	7003	1,975	0	4,968	5,000	0	
80	340	VEHICLES	7005	20,000	12,630	0	18,333	18,333	1/3 add'l utility truck

FUND 41 - 999 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
80	340	OTHER EQUIPMENT	7006	7,009	12,183	21,136	20,000	20,000	water meters/valve turner
80	340	FOX	8018	0	0	24,213	0	0	
80	340	TRANSFERS-OUT - Depr	8505	185,484	185,484	185,483	185,482	185,482	to Fund 82
80	340	SOFTWARE	8506	6,000	6,000	0	2,750	2,750	Transfer - 55%
80	340	IT REPLACEMENT	8506	5,000	5,000	5,000	2,250	2,250	Transfer - 45%
80	TOTAL EXPENSES			1,111,723	1,199,629	1,197,355	1,176,305	1,117,443	
80	NET (REVENUE vs EXPENSES)			163,758	118,760	255,859	323,195	407,057	

FUND 81 - WATER DEVELOPMENT FEE

81		DEVELOPMENT IMPACT FEES	4604	220,662	45,636	105,365	98,878	98,878	26 x 3,803
81	TOTAL REVENUE			220,662	45,636	105,365	98,878	98,878	
81	800	CONTRACT SERVICES	6202	10,608	0	0	0	0	
81	TOTAL EXPENSES			10,608	0	0	0	0	
	NET (REVENUE vs EXPENSES)			210,054	45,636	105,365	98,878	98,878	

FUND 82 - WATER FIXED ASSET REPLACEMENT

82		INTEREST EARNED	4601	1,143	2,783	2,416	2,200	2,200	Interfund loan/bank interest
82		STATE REVOLVING FUND	4751	0	0	0	5,000,000	5,000,000	
82		WATER CONNECTION CHARGES	4804	23,589	1,240	0	0	0	
82		TRANSFERS-IN	4999	185,484	185,484	185,483	185,482	185,482	From Water Operations
82	TOTAL REVENUE			210,216	189,507	187,899	5,187,682	5,187,682	
82	800	WELL #9	8048	0	0	0	8,327,753	8,327,753	
82	TOTAL EXPENSES			0	0	0	8,327,753	8,327,753	
82	NET (REVENUE vs EXPENSES)			210,216	189,507	187,899	-3,140,071	-3,140,071	

FUND 88 - PUBLIC WORKS STREET PROJECTS - CDBG

88		GRANT	4753	165,251	0	0	0	0	
88		GRANT	4758	0	148,272	1,986	0	0	
88		GRANT	4760	0	0	0	355,000	355,000	2nd Street Sidwalk Infill
88		TRANSFER	4999	0	0	58,460	0	0	
88	TOTAL REVENUE			165,251	148,272	60,446	355,000	355,000	
88	800	FIFTH STREET - SIDEWALK INF	8045	160,502	0	0	0	0	
88	800	HUGHSON AVENUE	8051	0	157,197	0	0	0	
88	800	2ND STREET SIDEWALK	8054	0	0	0	355,000	355,000	
88	800	COMMUNITY COMMERCIAL KITCHEN	80XX	0	0	0	0	0	
88	TOTAL EXPENSES			160,502	157,197	0	355,000	355,000	
88	NET (REVENUE vs EXPENSES)			4,749	-8,925	60,446	0	0	

FUND 41 - 999 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 90 - GARBAGE/REFUSE									
90		GARBAGE SERVICE	4812	504,804	486,981	496,293	495,000	495,000	
90		TOTAL REVENUE		504,804	486,981	496,293	495,000	495,000	
90	380	OFFICE SUPPLIES	6001	9,594	0	0	0	0	
90	380	POSTAGE	6003	10,000	0	0	0	0	
90	380	DEPT SUPPLIES	6101	1,404	0	116	0	0	
90	380	FRANCHISE FEE	6116	35,930	37,882	39,688	39,600	39,600	8% Fee
90	380	CONTRACT SERVICES	6202	420,453	435,644	456,421	455,400	455,400	Payments to Svcs provider
90		TOTAL EXPENSES		477,381	473,526	496,225	495,000	495,000	
90		NET (REVENUE vs EXPENSES)		27,423	13,455	68	0	0	
FUND 95 - 1994 CDBG HOUSING REHAB 94-STBG-799									
95		INTEREST EARNED	4601	280	535	288	200	200	
95		PROGRAM INCOME	4739	1,283	1,865	58,054	1,000	1,000	Loan Payments
95		TOTAL REVENUE		1,563	2,400	58,342	1,200	1,200	
95	901	CONTRACT SERVICES	6202	83	0	0	0	0	
95		TOTAL EXPENSES		83	0	0	0	0	
95		NET (REVENUE vs EXPENSES)		1,480	2,400	58,342	1,200	1,200	
FUND 96 - HOME GRANT - FTHB									
96	900	CONTRACT SERVICES	6202	0	0	0	0	0	
96		TOTAL EXPENSES		0	0	0	0	0	
96		NET (REVENUE vs EXPENSES)		0	0	0	0	0	
FUND 97 - 1996 CDBG HOUSING REHAB									
97		INTEREST EARNED	4601	329	654	263	150	150	
97		LOAN REPAYMENTS	4739	58,434	2,102	2,258	2,000	2,000	
97		TOTAL REVENUE		58,763	2,756	2,521	2,150	2,150	
97	900	CONTRACT SERVICES	6202	0	0	37	0	0	
97		TOTAL EXPENSES		0	0	37	0	0	
97		NET (REVENUE vs EXPENSES)		58,763	2,756	2,484	2,150	2,150	
FUND 98 - HOME REHAB - CALHOME									
98		MISC SERVICE & FEES	4829	40,000	0	0	0	0	
98		TOTAL REVENUE		40,000	0	0	0	0	
98		NET (REVENUE vs EXPENSES)		40,000	0	0	0	0	
FUND 401 - GENERAL FUND RESERVE									
401		INTEREST EARNED	4601	1,220	2,015	836	100	100	
401		TOTAL REVENUE		1,220	2,015	836	100	100	
401		NET (REVENUE vs EXPENSES)		1,220	2,015	836	100	100	

FUND 41 - 999 BUDGET FY2017-18

FUND	DEPT	Description	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
FUND 801 - WATER TCP123									
801		TCP123 FMC SETTLEMENT FUND	4901	0	0	19,638	0	0	
801		TOTAL REVENUE		0	0	19,638	0	0	
801	341	CONTRACT SERVICES	6202	0	0	11,878	7,500	7,500	
801		TOTAL EXPENSES		0	0	11,878	7,500	7,500	
801		NET (REVENUE vs EXPENSES)		0	0	7,760	-7,500	-7,500	

FUND 100 – LIGHTING & LANDSCAPING BUDGET FY17-18

FUND	DEPT	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Final Budget 2017-18	Notes 2017-18
100	Brittany Woods	4150	7,840	7,779	7,894	8,060	8,060	
100	Central Hughson 2	4152	13,344	13,912	14,067	14,614	14,614	
100	Feathers Glen	4155	13,751	7,242	7,203	7,719	8,357	
100	Fontana Ranch North	4156	17,182	10,906	15,840	16,180	16,180	
100	Fontana Ranch South	4157	10,111	8,714	11,926	11,992	12,776	
100	Rhapsody 1	4158	6,214	6,214	6,596	6,794	6,794	
100	Rhapsody 2	4159	6,364	6,309	6,744	6,869	9,146	
100	Santa Fe Estates 1	4160	7,204	7,204	7,194	7,260	7,260	
100	Santa Fe Estates II	4161	6,624	6,624	6,600	6,649	6,649	
100	Starn Estates	4162	7,614	7,764	7,619	7,789	7,689	
100	Sterling Glen III	4163	19,342	8,423	17,877	17,947	19,121	
100	Sunglow	4164	9,494	7,195	9,552	9,679	9,679	
100	Walnut Haven III	4165	5,937	5,937	5,733	5,962	5,962	
100	Transfer In	4999	8,350	0	0	0	0	
100	TOTAL REVENUE		139,371	104,223	124,844	127,514	132,287	
100	REGULAR SALARIES	5001	18,419	22,684	23,549	21,923	24,323	
100	P.E.R.S.	5110	4,080	2,955	2,818	2,559	2,559	
100	MEDICAL INS.	5120	7,111	5,808	6,782	6,653	6,653	
100	UNEMPLOYMENT INS	5130	215	195	311	195	195	
100	WORKER'S COMP	5140	2,236	4,204	2,962	3,338	3,338	
100	LIFE INS	5150	217	244	295	235	235	
100	DENTAL INS	5160	669	764	696	655	655	
100	MEDICARE TAX	5170	307	309	312	318	353	
100	Def Comp	5175	126	118	110	150	150	
100	Brittany Woods	Ut 6420	1,786	1,940	2,996	1,350	1,350	
100	Brittany Woods	Other 6421	1,994	1,019	2,957	4,150	3,000	
100	Central Hughson 2	Ut 6426	116	1,085	906	1,200	1,200	
100	Central Hughson 2	Other 6427	277	178	3,984	4,575	4,575	
100	Feathers Glen	Ut 6435	430	870	1,093	1,250	1,250	
100	Feathers Glen	Other 6436	2,422	2,938	6,237	5,785	2,714	
100	Fontana Ranch North	Ut 6438	5,891	3,045	2,570	3,650	3,650	
100	Fontana Ranch North	Other 6439	2,086	1,422	8,007	8,950	8,950	
100	Fontana Ranch South	Ut 6441	9,403	4,236	7,953	3,500	3,500	
100	Fontana Ranch South	Other 6442	2,243	1,220	4,841	5,385	4,324	
100	Rhapsody 1	Ut 6444	1,119	1,359	1,762	1,045	1,438	
100	Rhapsody 1	Other 6445	4,485	607	2,372	3,570	3,519	
100	Rhapsody 2	Ut 6447	1,447	2,004	3,166	1,770	2,770	
100	Rhapsody 2	Other 6448	2,785	1,037	2,881	3,175	3,175	
100	Santa Fe Estates 1	Ut 6450	2,672	2,058	3,462	2,050	2,381	
100	Santa Fe Estates 1	Other 6451	3,137	1,979	3,867	3,300	2,797	
100	Santa Fe Estates II	Ut 6453	1,596	1,392	2,766	900	1,878	
100	Santa Fe Estates II	Other 6454	3,137	1,403	3,053	1,880	2,384	
100	Starn Estates	Ut 6456	813	1,251	1,386	1,230	1,413	
100	Starn Estates	Other 6457	1,671	1,912	3,840	4,715	4,586	
100	Sterling Glen III	Ut 6459	2,527	2,715	3,362	2,650	3,272	
100	Sterling Glen III	Other 6460	2,064	3,199	7,754	8,165	8,027	
100	Sunglow	Ut 6462	921	1,605	1,774	1,350	1,662	
100	Sunglow	Other 6463	1,795	1,630	4,561	4,770	4,549	
100	Walnut Haven III	Ut 6465	908	1,038	1,302	815	812	
100	Walnut Haven III	Other 6466	1,729	1,019	2,078	3,070	2,257	
100	Transfer Out	8505	8,520	8,520	8,520	8,520	8,520	
100	TOTAL EXPENSES		101,354	89,962	137,285	128,796	128,414	
NET (REVENUE vs EXPENSES)			38,017	14,261	-12,441	-1,282	3,873	

LLD: Improvements including street lighting, planting materials, irrigation systems, open space areas, public pedestrian paths, entry monuments, removal of debris. There are a total of 842 parcels covered in this assesment district.

FUND 200 – BENEFIT ASSESSMENT DISTRICTS BUDGET FY17-18

FUND	DEPT	Acct #	Actual 2014-15	Actual 2015-16	Actual 2016-17	Prelim Budget 2017-18	Prelim Budget 2017-18	Notes 2017-18
200	Central Hughson 2	4152	14,304	7,681	7,980	8,298	8,298	
200	Feathers Glen	4155	4,034	8,539	9,034	9,097	9,692	
200	Fontana North	4156	8,966	18,468	20,308	20,723	16,558	
200	Fontana South	4157	4,618	9,949	10,529	10,595	11,288	
200	Sterling Glen III	4163	5,431	11,563	12,243	12,389	12,714	
200	TOTAL REVENUE		37,353	56,200	60,094	61,102	58,550	
200	REGULAR SALARIES	5001	473	10,446	10,905	10,282	11,082	
200	P.E.R.S.	5110	105	1,393	1,330	1,200	1,200	
200	MEDICAL INS.	5120	191	2,610	3,141	3,176	3,176	
200	UNEMPLOYMENT INS	5130	70	87	140	87	87	
200	WORKER'S COMP	5140	60	1,986	1,397	1,535	1,565	
200	LIFE INS	5150	66	111	135	108	108	
200	DENTAL INS	5160	18	337	311	291	291	
200	MEDICARE TAX	5170	7	145	147	149	161	
200	Def Comp	5175	54	61	60	75	75	
200	Central Hughson 2	6427	101	458	860	950	950	
200	Feathers Glen	6436	2,157	2,194	2,502	2,500	2,500	
200	Fontana North	6439	1,263	1,172	1,537	1,500	1,500	
200	Fontana South	6442	2,336	3,367	3,527	3,550	2,652	
200	Sterling Glen III	6460	1,415	1,439	1,884	1,625	1,625	
200	Transfers	8505	10,486	2,136	2,136	2,137	2,137	
200	TOTAL EXPENSES		18,802	27,942	30,012	29,165	29,109	
	NET (REVENUE vs EXPENSES)		18,551	28,258	30,082	31,937	29,441	

BAD: Improvements including storm water drainage systems and all its components, street maintenance including sweeping, cleaning, graffiti abatement, pavement repairs, traffic control device maintenance. There are a total of 474 parcels covered in this assesment district.